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# NATIONAL MUNICIPAL REVIEW

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## THE LEAGUE'S BUSINESS

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**Constructive Economy in Government Via the Radio.**—As announced on this page last month, the series of national broadcasts on constructive economy in state and local government started on November 15 when President Seasongood and Professor A. R. Hatton summarized our committee report on that subject. During the month of December the four following programs are scheduled for successive Tuesday evenings from 8:00 to 8:30 p. m., Eastern Standard Time:

DECEMBER 6—"Reorganizing County Government"

*Prof. Arthur W. Bromage*, University of Michigan; *Prof. Leonard D. White*, University of Chicago; *Dr. Lent D. Upson*, Detroit Bureau of Governmental Research.

DECEMBER 13—"Reforming Financial Methods"

*Dr. Luther Gulick*, Institute of Public Administration; *Prof. Harley L. Lutz*, Princeton University; *Dr. Russell Forbes*, National Municipal League.

DECEMBER 20—"Reducing and Limiting Local Indebtedness"

*Carl H. Chatters*, Municipal Finance Officers' Association; *C. E. Rightor*, Detroit Bureau of Governmental Research; *Henry Hart*, Michigan Municipal Advisory Council.

DECEMBER 27—"Revising our State and Local Tax System"

*Dr. W. F. Willoughby*, Brookings Institution; *Prof. William Anderson*, University of Minnesota; *Dean Isidor Loeb*, Washington University.

Reprints of the radio addresses for each program are available at ten cents per copy from the University of Chicago Press, 5750 Ellis Avenue, Chicago, Ill.

**Keeping Up with Our President.**—As announced some time ago on this page, President Murray Seasongood has been honored by his alma mater through an invitation to deliver the annual Godkin lectures at Harvard University. Mr. Seasongood's lectures, six in number, will deal with the general theme of "Local Government in the United States, a Challenge and an Opportunity." The lectures will be delivered on November 28 and 30 and December 2, 5, 7 and 9.

In connection with his trip east, President Seasongood has committed himself to a busy schedule of other addresses at which times he will carry our message of better government to widely varying groups.

On Sunday afternoon, November 27, Mr. Seasongood addressed a large gathering in Syracuse, New York. On December 1 he will address a public forum at Springfield, Mass. On Sunday, December 4, he will appear before the students and faculty of Skidmore College, Saratoga Springs, New York, where the audience will number approximately 600. On the following day, December 5, he will talk to a group of business and professional men at the Faculty Club, Harvard University, Cambridge. He also has agreed to address, in connection with his trip to the east, the students and the faculty of Wesleyan College at Middletown, Conn., and a mass meeting of the Massachusetts League of Women Voters in Boston. This information is being reported because of our belief that our members will want to know and will applaud the president's efforts and his leadership in the furtherance of the National Municipal League.

RUSSELL FORBES, *Secretary.*

**The President's Opportunity** For the first time since Woodrow Wilson there will be a president in the White House who understands thoroughly the problems of local government and is disposed to do something about them. This should mean much at a time when the local governments of this country are in the trenches waging the warfare against want. The infantry cannot wage battle alone; there must be support from heavy artillery and airplane, from signal corps and quartermaster, division headquarters and general headquarters. If Franklin D. Roosevelt applies the experience gained in his two terms as governor of New York state, he may accomplish much for improvement of public administration all along the line.

The influence of federal patronage alone is enough to weigh the scales on the side of good local government or bad. If the sole thought of the appointing power is partisan considerations, the sole thought of the appointee will be private interests or at best the interests of special groups. Governor Roosevelt knows. And if ever a man had a mandate for progressive, efficient government that goes somewhere and gets something done, he is that man. In the last two years he has made statement after statement which shows his thinking on this matter to be as clear as crystal. For example:

The people are beginning to realize that they are burdened with a host of useless officials and an intricate mass of local machinery of government that cannot function efficiently in this present age and cannot properly supply the services that they have a right to expect of government.

There should be consolidation of many existing units of government, possibly the elimination of towns altogether, or at least a consolidation of their functions and certainly the elimination of many offices that are useless.

County government is no more fit for its purpose than an ox-cart would be fit for the task of supplying modern transportation between New York and Chicago.

For Americans to be proud of their business efficiency, of their economic progress, of all the improvements which have come to us during the past generation, is highly inconsistent with the attitude of the average citizen who without objection allows local government to continue in its time-worn groove of inefficiency.

If Franklin D. Roosevelt continues the type of thinking that gave rise to those utterances, he will make a real contribution to the forward march of governmental policy. The NATIONAL MUNICIPAL REVIEW would like to see as one of the first steps in Roosevelt's regime, which will manifestly be faced with the problem of developing closer relationships between the federal government and local governments on the firing line throughout the country, the appointment of a permanent commission on local government. Such a com-

mission could serve as a fact-finding and coöordinating agency and in the proper hands could make a real contribution to the development of an enlightened internal governmental policy.

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**The Tax Burden Lightens**

This issue of the NATIONAL MUNICIPAL REVIEW is largely devoted to the annual compilation of comparative tax rates which C. E. Rightor, of the Detroit Bureau of Governmental Research, has built through the years into the accepted standard tabulation for determination of relative tax burden as between cities and the trend of taxation from year to year.

Of peculiar interest and significance is the tabulation this year, when declining property values and falling personal incomes have dried up the financial springs in city after city, county after county, state after state. The figures report a drop in the total tax burden. Municipality after municipality, forced to lower assessed valuations, has had to trim sail in order to hold tax rates somewhere within an area comprehensible to taxpayers.

The cold figures reveal, though they do not dramatize, the contortions through which local governments are going these days in the effort to keep essential services operating. The "last enemy" that shall be fought is starvation. In last month's REVIEW, Frank Bane, of the American Public Welfare Association, told of the tremendous financial toll that unemployment relief is taking of cities this year. Cities are fighting starvation by closing schools, libraries, recreation centers, health clinics. They are sacrificing the intellectual and cultural to the physical, the long-range concern to the immediate danger.

All of which may be necessary in some situations, but not in all, and should not be in any. There are cities in the country, well managed, well fi-

nanced, which have shouldered the burden of the depression without losing stride. There are other cities which are run so inefficiently that the gap between income and outgo could be bridged by reorganizing the administration without sacrificing a single service.

This spanning of space takes time. Some cities may have to choose between financial bankruptcy on the one hand and social bankruptcy on the other, unless greater coöperation between the various layers of federal, state and local government is evident than has existed heretofore. An odd quirk of the crisis through which we are passing is the contrast presented by the fine neighborliness with which man helps man and the frozen face turned by one government towards another.

\*

**For Constructive Economy**

Summary of the report of the Committee on Constructive Economy in Government of the National Municipal League, of which Prof. Thomas H. Reed of the University of Michigan is chairman, was presented over the National Broadcasting network this month by Prof. A. R. Hatton, head of the political science department of Northwestern University.<sup>1</sup> The other members of the committee are Henry Bentley, Cincinnati; H. S. Buttenheim, New York; J. W. Esterline, Indianapolis; and C. E. Merriam, Chicago.

Emphasis was placed by Dr. Hatton on the fact that "mere indiscriminate reduction of expenditures is never constructive economy and may turn out not to be economy at all." He summarized the condition at the basis of the unnecessary cost of government in the United States as follows:

<sup>1</sup>Copies of Dr. Hatton's address are available at the office of the National Municipal League or the University of Chicago Press. Price 10 cents per copy.

(1) too many governments; (2) overlapping governments; (3) poorly organized governments; (4) an unsound tax system; (5) poor budgeting and absence of long-time planning of public improvements; (6) inadequate accounting and purchasing procedure; (7) lack of comparable standards of governmental efficiency; and (8) partisan interference in administration, particularly local administration.

Dr. Hatton's presentation provides a sound foundation for a program that might be adopted by any taxpayers' organization that intends to do more than merely scratch the surface. It is a simple enough thing to lop off a few employees, cut a few salaries, and cut out the item in the budget for municipal band concerts, but when taxpayers' organizations have done that, they have done nothing of permanent value; neither have they exerted any effort whatsoever to the squeezing out of the waste there is in government.

This waste, as Dr. Hatton's summary indicates, is to be found, not in any budgetary item that can be readily stricken out, but in the fundamental law under which local government is organized in this country. Many of these laws are as antiquated as ordinances that still remain on the books in some cities prohibiting bicycling on downtown streets at a speed of more than six miles per hour. An unparalleled opportunity now lies before groups of taxpayers, determined to reduce the cost of government. For the first time in many years, legislative bodies are ready and anxious to respond to demands for economy and reorganization. It has become

the politically feasible thing to do. And if taxpayers' organizations will go before such bodies with definite programs, knowing what they want, what they expect their recommendations to accomplish, and forewarned against the opposition any remedial measures that strike deep will arouse, they will get action.

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Morris Knowles, prominent civil engineer and city planner, and long active in behalf of better government, died at his Pittsburgh home on November 8 following a heart attack. He was 63 years old.

For many years Mr. Knowles had served as a consulting engineer specializing in water and filtration systems. He was much interested in the work of the National Municipal League and served as an active member of its Committee on Metropolitan Government.

From 1909 to 1915 he was a leading member of the Pittsburgh Flood Commission. He had been a member of the Lawrence (Mass.) Water Board, the Pittsburgh Civic Commission, the boards of the advisory engineers in the Miami (Ohio) Conservancy District, the Chicago Sanitary District and the Zoning Committee of the United States Department of Commerce. He also had belonged to the Civic Development Group of the United States Chamber of Commerce. From 1922 to 1929 he was chairman of Pittsburgh's Board of Zoning Appeals. From 1911 to 1920 he was also director of the Department of Sanitary Engineering of the University of Pittsburgh.

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## HEADLINES

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Two cities and one county had adopted the manager plan and one city had abandoned it when the smoke from the November elections cleared away. The adoptions were: Paducah, Ky., Minot, N. D., and San Mateo County, Cal. Lima, Ohio, abandoned the plan. Campaigns in behalf of the plan failed in Winchester, Ky., Catlettsburg, Ky., Coffeyville, Kan., and Mendocino County, Cal., but propositions to abandon it in East Cleveland and Ashtabula, O., were defeated.

\* \* \*

It is a curious political phenomenon that the economic discontent has so far failed to register itself to any great degree in terms of fundamental governmental reorganization. Nowhere is this more evident than in local government where such change conflicts not at all with conservative business interests.

\* \* \*

A partial answer may lie in the one word "Money." Political machines can always levy tribute on the beneficiaries of their regime; reform movements are hard put to it for funds. Democracy may not be the mistress of the rich, but neither does she smile on those who woo her with an empty purse. Education, after all, does cost money, even if it takes the form of political campaigning.

\* \* \*

Overflowing with more than 200,000 signatures, petitions asking that the proposed Ohio county home rule amendment to the state constitution be placed upon the ballot next November were filed with the secretary of state November 8. In this carefully drawn amendment lies the immediate hope of improved local government in Ohio.

\* \* \*

Three constitutional amendments were approved by the voters of Missouri. They authorize the general assembly to set up a system of old age pensions; limit the number of clerks in the legislature to 75 for each house; and provide for an executive budget to be prepared and submitted by the governor.

\* \* \*

Wisconsin municipalities may exceed the five per cent bonding limitation of the constitution for the purpose of financing municipal light and power plant extensions, under the terms of a constitutional amendment which was approved by a substantial majority. A most powerful legal spur to municipal ownership of such utilities thus receives public approbation.

\* \* \*

Voting machines will be retained in Philadelphia despite tricky phrasing of the question on the ballot, which read: "Shall the use of voting machines be discontinued in the city of Philadelphia?" By actual timing, it took six minutes in the office of the City Charter Committee one day to explain to a big Slav from the mills that if he wanted to keep the machines he must vote "No"!

Voting was so heavy in Cuyahoga County, Ohio, on November 8 that ballot boxes overflowed. Only a woman's angry protest stopped an election official in one of the precincts from stuffing ballots into his pockets. Voting machine manufacturers, please note.

\* \* \*

The tax strike movement in Chicago has assumed such serious proportions that vigorous efforts are being made to bring the strikers to time. The city council voted recently to shut off the water on delinquent property and curtail other municipal services to the non-payers. Meanwhile, County Judge Jarecki ordered public sales of 56,000 parcels of land belonging to 26,000 owners who have not paid \$22,000,000 in 1930 taxes.

\* \* \*

Interestingly enough, about the same time, the Cook County grand jury was hearing the story of how Chicago property owners paid \$600,000 in fees to the Real Estate Taxpayers Association to organize the tax strike movement and incidentally to provide Messrs. Bristol and Pratt, directors, with salaries of \$20,000 per year.

\* \* \*

Two hundred thousand school children in Alabama are threatened with loss of education as twenty-five counties face the necessity of closing their schools because of lack of funds, according to announcements of county superintendents of education. More than five thousand teachers will be out of employment as well.

\* \* \*

A "director of administration," corresponding to a county manager, is proposed as an essential to an efficient county organization in the recommendations contained in a report of a survey of Erie County, N. Y., by the Buffalo Municipal Research Bureau. A similar conclusion has been reached by Professor Thomas H. Reed, of the University of Michigan, who, in a survey of Oakland County, Mich., recommends the county manager plan as the form of government conducive to greatest administrative efficiency.

\* \* \*

The program of the National Municipal League for constructive economy in government has at last obtained suitable recognition. In connection with the newspaper announcement of the radio series over the NBC network, Messrs. Seassongood's and Hatton's addresses on constructive economy were selected as one of the two features of the radio evening, the other being Ed Wynn!

\* \* \*

Michigan voters approved a constitutional amendment limiting the total amount of taxes assessed against property for all purposes in any one year to one and one-half per cent of its assessed valuation. Fortunately, service on debt previously incurred does not come within the limit and by a two-thirds vote at a referendum, electors of an "assessing district" may increase the limitation to not more than five per cent of the assessed valuation for a limited period. Even so, the amendment means wholesale elimination of governmental functions in some localities unless Michigan's system of county township and school district government undergoes complete reorganization.

\* \* \*

Chester E. Rightor, chief accountant of the Detroit Bureau of Governmental Research, was appointed city controller of Detroit December 1 by Mayor Murphy following the resignation of G. Hall Roosevelt. This is another instance of official recognition of the accomplishments of the research movement in solving the problems of local government. Rightor has long acted as financial advisor to Detroit administrations.

H. P. J.

# San Mateo County Adopts Manager Plan

NEW charter, overwhelmingly approved at November election, is first of its kind on West coast

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BY EDWIN A. COTTRELL

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*Stanford University*

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SAN MATEO County, California, adopted a county executive form of charter on November 8 by a vote of 16,541 to 8,592. The movement for home rule charters received a much needed impetus by the publication of the report of the California Commission on County Home Rule in 1931. Since that time some fifteen counties have launched movements to change their form of governmental machinery.

Only five counties of the state had taken advantage of the home rule provisions of the constitution adopted in 1911. Alameda, Butte, Los Angeles, San Bernardino, and Tehama have adopted charters and freed themselves from direct control by the state legislature. Charters have been defeated in Mendocino, 1932, Napa, 1917, Sacramento, 1922, San Diego, twice, 1917, 1923, Santa Barbara, 1917, and Stanislaus, 1930. Those proposed in the first four counties mentioned provided for the county executive. Three of the counties above are now preparing new charters for submission. It should be noted that all of the charters in operation are relatively short and leave much to the board of supervisors.

## CHARTER IS SHORT

San Mateo attempted to avoid these errors. Its charter is relatively short and re-states much of the constitutional and statutory provisions respecting

counties for their informational value. The machinery and much of the procedure of government is modernized. Many optional clauses are inserted to provide flexibility to meet future needs.

San Mateo County was formed in 1856 from the remnant left after the consolidation of San Francisco City and County. In recent years there has been considerable agitation on the part of San Francisco to consolidate the two counties under one government. In the new charter adopted by San Francisco in 1931, there are fifty-two sections providing for the consolidation of the two counties and the government of the boroughs to be formed therein.

San Mateo County has an area of 447 square miles. Twenty per cent of this area contains ninety per cent of its population of 75,000. Within this populated area, about thirty miles long and five wide, are twelve incorporated municipalities. There are thirty-eight school districts and twenty special functional districts overlapping the county and some of the municipal governments. The area, population, and problems are not sufficient to form a consolidated city-county government under the provisions of the state constitution. The charter adopted aims to accomplish a modern and businesslike government, but also looks forward to the gradual and eventual consolidation of practically all of the miscellaneous district func-

tions, both political and financial, under one centralized government.

#### SUPERVISORS ELECTED AT LARGE

The charter provides for a board of supervisors to be elected at large—one each from five districts. An alternative provision between the present practice of election within each district or by the voters of the county at large was adopted by a vote of 12,554 to 9,232 in favor of the at large system. The administrative officers to be elected by the people are assessor, clerk, controller, district attorney, sheriff, and superintendent of schools. Doubtless, some of these should be appointive, but it was deemed wise not to introduce constitutional questions into the matter at this time. The board of supervisors appoints the agricultural commissioner, board of education, law library trustees, librarian, planning commission, and sealer of weights and measures. The board also appoints the county executive and confirms all of his appointments, fixes all salaries, establishes positions, may consolidate offices, coördinate the work of employees across department lines, enact an administrative code, appoint advisory commissions for any functions, and assume the power to operate existing special or municipal functions upon agreement, under contract, or by consolidation.

#### HOW EXECUTIVE IS APPOINTED

The county executive is to be appointed by the board of supervisors but in a rather unique manner. Provision is made for a qualification board to consist of two superior court judges to be designated by the presiding judge, the county superintendent of schools, one to be appointed by these three, and one to be appointed by the supervisors but not of their number. This board is to solicit applications and after an examination of the candidates, submit to the

board of supervisors a list of five candidates, or at least two in case there are not five sufficiently qualified, together with a statement of their qualifications. This list is to be arranged in alphabetical order and must be submitted at least thirty days before the date of appointment. A vote of four-fifths of the supervisors is necessary for election or removal. An unusual restriction is that the county executive must be a legal resident of the state of California when appointed.

To guard against any personal interest in the campaign, the provision is made that no member of the present board of supervisors, the board of freeholders which drew the charter, or any person who has held a county office in the past five years, shall be eligible for appointment as the first executive. Thereafter, no supervisor may be eligible until one year after the expiration of the term for which he has been elected.

#### DEFINITE TERM FOR EXECUTIVE

Another unique provision is appointment of the executive for a term of four years. He is made eligible for reappointment by the board of supervisors without reference to the qualification board. However, the supervisors must give him a notice of at least one hundred twenty days if it does not plan to reappoint him at the end of his term. A minimum annual salary of six thousand dollars is provided in the charter.

The powers of the county executive are the usual administrative ones of supervision, advice to the board of supervisors, appointment of officers and boards, budget and ordinance recommendations, employment of consultants, examination of plans for all public works, contracts, and claims. He is given specific orders to coördinate all employment of personnel regardless of departmental lines. He also assumes all the powers of county advertising and exploitation. The officers appointed

by the county executive are building inspector, board of health and welfare, director of health and welfare, coroner and public administrator, engineer and surveyor, tax and license collector, purchasing agent, recorder, recreation commission, and treasurer. These officers are to serve for four-year terms and their minimum salaries have been set by charter provision. All subordinates are to be appointed by the heads of departments. The elective heads are free to appoint within their budget allowances. The appointive heads must submit their nominations to the county executive for confirmation.

A number of important provisions for consolidation should be mentioned. The office of controller, formerly auditor, has been given very large powers of supervision over budget and accounting procedure. The engineer, formerly surveyor, is given charge of all public works and especially the entire road system of the county. This provision abolishes the old five supervisorial districts road system with each supervisor boss of his own road expenditures. The board of health and welfare with a trained director will administer the consolidated work of all health and welfare agencies of the county. The recreation commission brings together all playground, park, and beach recreational activities under one head. The planning commission consolidates the several municipal plans and provides in addition to county planning for coöperation with the regional commission.

#### BUDGET PROCEDURE

The budget procedure follows rather closely that provided for counties by state law. Modifications are made in a separate provision and hearing on personnel budgets as distinct from the operating and capital outlay budgets. All officers must devote their full time to their duties and all fees must be turned into the county treasury. The township

officers were reduced from eight to five districts. The justices of the peace remain elective but must be trained and devote full time to their positions. The constables were removed from the elective list and are made deputy sheriffs under the appointment and control of the sheriff. Most of the opposition to the adoption of the charter came from these two groups of officers. However, both have given sufficient cause for criticism in the past and were due for even more severe changes than provided in the charter.

This charter takes effect for the selection of the county executive when approved by the legislature this winter, and for all other purposes on the first of next July.

The adoption of this charter is the result of the very unsatisfactory condition existing in California counties at the present time. For over two years a committee to study and report on county government has been at work with its educational campaign. Reports on its findings were published, meetings were held in every section of the county, demands for change were found in unusual places, all resulting in the election of a board of freeholders to draft a plan for submission. This board employed a consultant and took all summer to digest the reports, hear representative groups, officers, citizens, and other interested parties. Over two months in addition was spent on the active campaign for adoption at the polls.

In other words, through a long campaign of research, enlightenment, and persuasion, the charter was conceived and adopted. With Arlington County, Virginia, on the Atlantic coast, and San Mateo on the Pacific, the eyes of those interested in structural changes in our counties will have opportunity to study widely separated political units experimenting with the same plan of government under slightly varying conditions.

# What Municipal Home Rule Means Today

## X. New York

NEW YORK'S experience with a unique amendment and enabling act

BY JOSEPH D. McGOLDRICK

*Columbia University*

THE New York home rule amendment, adopted in 1923, avoids all suggestion that the cities of the state are to be put beyond legislative control. The amendment begins with a limitation upon the legislature in the enactment of any law relating to the "property, affairs or government of cities." The legislature is forbidden to pass any law relating to these matters which shall be "special or local in either its terms or in its effect" except on an emergency message from the governor and the concurrent action of two-thirds of the members of each house. The legislature has power (1) to pass any laws, general or special, regarding matters other than the "property, affairs or government of cities," (2) to invade this province by general laws and (3) to invade it by special laws when armed with an emergency message and mustering two-thirds of the two houses. To all such laws city charters must yield. Moreover, "all existing charters and other laws shall continue in force until repealed, amended, modified or superseded in accordance with the provisions of this article." The legislature would determine what power the city would have over its property, affairs or government and how this might be exercised.

The limitation upon legislative power is twofold. If it would act concerning property, affairs and government, it

must either resort to a law, general in its terms and effect, or secure a message from the governor and obtain a two-thirds vote. As a matter of fact, the alternative contained in this proviso is far less formidable than it seems. Governors have come to treat these messages as courtesies to extend freely to a member requesting them, unless the matter is a partisan one. No test of emergency is applied. On the other hand, if the bill in question is not actively partisan, a two-thirds vote in the two houses is not difficult to obtain. On non-party matters, especially local ones, there is an easy tolerance which insures the passage of the bill.

In many instances the cities, through their legislative spokesmen, have obtained legislation by this method which could quite as readily have been obtained through action of their own local legislative bodies. It is fair to add that in many instances the securing of the emergency message is prompted by an excess of caution, for the matters involved would hardly be within the range of municipal competence. On the other hand, a considerable majority appear to be matters clearly of local character, and the number of these special acts certainly demonstrates both that the hurdling of these obstacles is comparatively easy and that it has become common in practice.

The New York provisions do not con-

tain a self-executing grant of power to cities. The constitution does not itself confer any power upon the cities of the state, but in section 3 directs the legislature to provide that they shall have ". . . power to adopt and amend local laws not inconsistent with the constitution and laws of the state."

This grant is not identical with the limitation placed upon the legislature. Though most, but perhaps not all, of the items enumerated in section 3 would be comprehended in the term "property, affairs or government of cities," there are surely other matters reasonably within the scope of the latter which are not included in the powers listed. If such a gap occasioned any serious inconvenience, it could readily be bridged by resort to section 5, which permits the legislature "by general laws to confer on cities such further powers of local legislation and administration as it may, from time to time, deem expedient."

When it was urged that the New York amendment was vague and conferred but a small quota of power, the advocates of the amendment promised that the legislature would supply precision and would enlarge the scope of the grant. Of course, there was nothing to compel the legislature to act to set up the home rule machinery at all, save the fact that the limitation upon its power was self-executing. Deprived of power to act itself (and therefore of all motive for not acting) and faced with the positive needs of the cities of the state, it is hard to imagine that the legislature would refuse to pass such an act.

The enabling act specifically provides that a duly enacted local law may specify a particular law which it is intended to supersede, and that this statute shall be superseded unless it (1) applies in terms and effect alike to all cities, (2) relates to matters other than property, affairs or government or (3) was enacted pursuant to Article XII

on an emergency message from the governor and by the concurrent action of two-thirds of the members of the legislature. The last of these groups recalls what has been said of the unwise of cities taking such measures to the legislature. Until the legislature sees fit to repeal such a law (by a two-thirds vote) and presumably on an emergency message, the city is removed from control of a matter concededly pertaining to its property, affairs and government. The act also lists nine restrictions on city legislation.

The enabling act carefully prescribes the manner in which local laws shall be enacted by city legislative bodies. They are to be adopted by the city council or commission, subject to the suspensory veto of the mayor. In New York it is specially provided that local laws shall be adopted by the board of aldermen and the board of estimate and apportionment, which, acting in this capacity, are called the "municipal assembly." In many cities, the mayor sits and votes in the local legislative body in addition to possessing a veto over local laws. He is not permitted, however, to vote on reconsideration of vetoed proposals. The vote necessary to override his veto is two-thirds of those eligible to vote. If a mayor fails to sign a bill within thirty days it becomes law without his signature. The act (section 15) lists ten matters in the nature of major charter changes which must be submitted to popular referendum, and eight others (section 16) which are subject to referendum on petition of ten per cent of the electors.

Local laws enacted by the cities of the state must be filed with the secretary of state within three days of their taking effect. At the close of each year they are gathered into a volume companion to the session laws and published. The courts are required to take judicial notice of all local laws. In the six years that have elapsed since home

rule became effective in New York, a total of 928 of these local laws have been adopted.

#### WHAT ARE THE "PROPERTY, AFFAIRS OR GOVERNMENT OF CITIES?"

Much of the future of home rule in New York state is wrapped up in the phrase "property, affairs or government of cities." This phrase limits the power of the legislature, and while it is not the measure of the power of cities to enact local laws, the tendency will be to make it so. Its use in the New York amendment is somewhat peculiar. The phrase was deliberately chosen because it had been in the constitution for almost twenty years and to some extent had acquired meaning through judicial interpretation. It was the deliberate intention of the framers of this amendment to carry the meaning as developed in these cases into the home rule amendment. The court of appeals has recognized and accepted this intention.

It so happens that there were in fact but few points established in connection with the phrase. The most explicit rulings relate to the matter of public utilities. After the rapid transit act of 1891 had been in effect for some years, it was challenged in the case of *Admiral Realty Co. v. City of New York*<sup>1</sup> as a special city law on the ground that it related to the property, affairs or government of New York City, to which alone it applied. The court refused to accept this contention. Similarly, when the public service commission law was passed in 1921, the court, in *Matter of McAneny v. Board of Estimate*,<sup>2</sup> declared that "rapid transit for the city of New York has, for many years, been a matter of public interest, affecting not only the people of that city but the whole state. It has been generally regarded as a state affair." These cases, particularly the lat-

ter, which was fresh in mind, were frequently mentioned during the discussion of the home rule amendment, and it was generally agreed that they would control its interpretation.

#### WHAT IS MEANT BY A LAW "GENERAL BOTH IN ITS TERMS AND EFFECT?"

The definition of general and special laws is an essential link in the New York home rule chain. The state has had an unhappy experience trying to protect cities from special legislation. The earlier emphasis was on the form. If the act by its terms was applicable to a class, it did not cease to be general, though the fact would appear, if extrinsic evidence were received, that it was local in effect. Only in the most extreme cases would the court penetrate the form and declare the classification to be in fact a designation. In view of this, the framers of the home rule amendment insist that the courts shall consider both the terms of the act and its *effect*. That the court will not pass lightly over this additional requirement is indicated in the case of *Matter of Mayor of New York re Elm Street*.<sup>3</sup>

Concerning the new amendment, Chief Justice Cardozo remarked:

The home rule amendment established a new test. We are no longer confined to the inquiry whether an act is general or local "in its terms." We must go farther and inquire whether it is general or local "in its effect." Home rule for cities, adopted by the people with much ado after many years of agitation, will be another Statute of Uses, a form of words and little else, if the courts in applying the new tests shall ignore the new spirit that dictated their adoption. The municipality is to be protected in its autonomy against the inroads of evasion.

#### A MUNICIPALLY OWNED AND OPERATED BUS SYSTEM

One of the very first uses made of its new home rule by the city of New York was an attempt to establish a municipal bus system. To accomplish this, the city

<sup>1</sup>206 N. Y. 110, 99 N.E. 241 (1912).

<sup>2</sup>232 N. Y. 377, 134 N.E. 187 (1922).

<sup>3</sup>246 N. Y. 72, 158 N. E. 24 (1927).

passed a series of four local laws designed to permit it to do this. Three of these amended the city charter and the fourth amended the transportation corporations law by modifying the definition of the persons and corporations that are subject to its provisions. It had been clearly established prior to the local acts that the city's charter gave it no such power. An action to test these local amendments reached the court in the case of *Browne v. City of New York*. The court refused to believe that the legislature intended to include so important a power as that of maintaining a bus system at the very time when it was refusing to enact legislation directly conveying this power. In short, it concluded that neither the home rule amendment nor the enabling act empowered cities to carry on the business of a common carrier of passengers.<sup>4</sup>

The city's transit problem presently produced another case shedding further light on this matter. The five-cent fare issue has long been the liveliest—indeed, almost the only live—issue in the city's politics. In 1926 the city administration proposed and adopted a local law "to prevent an increased fare on rapid transit or street surface railways, without the approval of a majority of the electors of the city." The law forbade the city's principal governing body to adopt any resolution that would in any way modify existing contractual arrangements obligating the operating companies to pay a five-cent fare. Being a law which curtailed the power of elective city officers, it was necessary

<sup>4</sup>This case is of interest also because it included a direct attack on the validity of the whole amendment on the ground that it was not properly adopted, due to the fact that minor amendments to the same article had been adopted by the electorate between the first and second passages of this home rule amendment. The court could find no warrant for such a limitation on the amending process and held that the procedure prescribed by the constitution had been properly followed.

under the home rule enabling act that it be submitted to referendum. A mandamus was sought to compel the election authorities to submit the question in *Matter of McCabe v. Voorhis*.<sup>5</sup> In other states some confusion has existed on the question of examining the content of the charter amendments prior to their adoption. To do so opens the door to a highly novel form of judicial inquiry, amounting to more even than the rendering of advisory opinions. If a series of forty charter amendments were being presented, the court could, under this theory, be called upon to determine questions relating to perhaps that many subject matters. The New York court was not unmindful of this difficulty, but "taking into consideration the far-reaching consequences of the adoption of the local law in question, the public interests and vast investments, and the difficulty involved in bringing it to the test of validity in any actual controversy after its approval by the electors, it seems proper for the court to consider the questions of validity raised by the relator."

In the end, the court avoided determining whether or not rapid transit in the city of New York is a state affair. It contented itself with the formal defects of the proposed local law.

#### COURTS AND COUNTY GOVERNMENT

It would hardly be supposed under the limited New York grant that cities would acquire any power over the courts. The common council of the city of Geneva passed a local law prohibiting the sale, manufacture or possession of intoxicating liquors. In addition, the law authorized the issuance of a search warrant by the judge of the city court and specified the procedure to be followed on the return of the warrant. The validity of a warrant issued in accordance with this local law was contested in *Matter of Siracusa*.<sup>6</sup> The city point-

<sup>5</sup>243 N. Y. 401, 153 N. E. 849 (1926).

<sup>6</sup>125 Misc. 882, 212 N. Y. Supp. 440 (1925).

ed to Article XII, section 3, of the home rule amendment, which empowers cities to adopt local laws "for the government and regulation of the conduct of its inhabitants and the protection of their property, safety and health." The court had no hesitation in denying that the city had power to regulate all conduct of its inhabitants. It proposed to read the *and* in this clause as *for*, so that the city would have authority to pass laws for "the government and regulation of the conduct of its inhabitants *for* the protection of their property, safety and health." This would regard the last phrase of the clause as a limitation of the power granted in the first.

The court had no doubt that, even read thus, the city had power to prohibit the sale, manufacture and possession of intoxicants. It could not find in this clause, or any other in the home rule amendment, power to define the authority of the courts. The constitution expressly provides that "inferior courts of civil and criminal jurisdiction may be established by the legislature." (Article VI, section 18.) The home rule act specifies that local laws may provide for their own enforcement by legal or equitable proceedings, but the court deemed it the province of the legislature to provide the courts which shall have jurisdiction to enforce such laws and to specify the procedure to be followed. The local provision regarding search warrants was therefore illegal, but the prohibitory features of the act were apparently upheld.

The case of *Schieffelin v. Leary*<sup>7</sup> was a taxpayer's action questioning the right of the city authorities in New York to increase the salaries of municipal court justices from \$9,000 to \$10,000 per annum. The former salary was fixed in the municipal court code, obviously a state law. It had been held prior to 1925 that the city had no pow-

er to modify statutory salaries. It followed that the city had no power now unless it could confer the power on itself by local law. This the city had attempted by giving its municipal boards power to fix the salary of every officer or person whose compensation is paid out of the city treasury irrespective of the amount fixed by any other act. The court pointed out that it had been repeatedly held that the phrase "whose compensation is paid out of the city treasury" refers only to city officers (even though county and judicial officers are so paid). The judges were clearly not city officers, but were embraced within the judicial system of the state. The court was disposed to believe that the city's authority was limited to the control of the salaries of officers and employees of the city government as such. And, it concluded, "certain it is that the increase of salary of the defendant Leary from \$9,000 to \$10,000 per annum relates 'to matters other than the property, affairs, or government' of the city of New York."

Somewhat the same reasoning had previously been employed in regard to the city of New York pension system, in which county and judicial employees participate. A local law in 1925 had sought to reduce the retirement age for this system. There could be no denying that in any other city such a pension system would be a local affair. But in *Schieffelin v. Berry*<sup>8</sup> it was held that the vested rights and current contributions of county and judicial employees were involved and that the city could not amend the provisions of its charter relating to the pension system. Control over county governmental affairs, it will be recalled, is specifically denied to cities in the enabling act. This is reasonable enough as regards other cities, but the perpetuation of five complete

<sup>7</sup>219 N. Y. App. Div. 660, 220 N. Y. Supp. 587 (1927).

<sup>8</sup>217 App. Div. 451, 216 N. Y. Supp. 367 (1926), affirmed without opinion in 243 N. Y. 603, 154 N.E. 623 (1926).

county governments in the city of New York cannot be justified. The amendment of 1915 would have given the city power over these counties, but political forces achieved its elimination. Though the cost of county government, amounting to \$15,000,000 is paid from the city treasury, the city has no administrative control over county officers, and the average citizen has not the remotest notion where county jurisdiction begins and city authority ends.

#### TIME AND MANNER OF SELECTING LOCAL OFFICERS

The original New York home rule enabling act made the adoption of an entire charter an exceedingly difficult matter. Almost any legislative charter is likely to contain dozens of provisions which it would be impossible for the city to change. The cities could only prepare a schedule of provisions amending and repealing those sections in the existing charter which they believed were within their competence to change or exclude, and to permit the rest to stand unaltered. It is not surprising that few cities in the state attempted anything that could be called general charter revision.

Rochester is to be credited with the most ambitious and complete effort at charter revision. In 1925 it prepared a long series of amendments to its existing legislative charter converting or remodeling that instrument to provide for the council-manager plan of government. It was expected that such changes would at once be challenged in the courts, and a taxpayer's action was appropriately enough instituted by and in the name of the dominant political leader of the city. In this case, *Bareham v. City of Rochester*,<sup>9</sup> it was urged, for example, that the state constitution (Article X, section 2) directs that all the city officers whose election or appointment is not provided for in the

constitution itself shall be appointed or elected as the legislature provides, and that Article XII, section 1, directs the legislature to provide for the organization of cities. The court, however, found that the legislature had satisfied both requirements by the passage of the home rule law giving cities the right to make changes in the structure and form of the organization of their governments. The local law under attack merely puts into operation an organization for which the legislature has provided. "The right to select and define the manner of election or appointment is, however, limited by the requirement that the method must not be inconsistent with the constitution or with statutes which are applicable to all cities and that it must not conflict with the procedure directed by the City Home Rule Law itself." The state election law was not a law applicable alike to all cities of the state. The legislature had made numerous exceptions to its provisions in the interest of various named cities. The Rochester local law was modeled on these. The court was clear, therefore, that:

The municipality is empowered to modify an election law in so far as that law affects the property, government or affairs of the municipality; i.e., in so far as it affects the election of the local officers. It cannot, of course, modify the election law in respect to other officers, for as to these the election law is not one that regulates the municipal government or affairs.

But the city was required to specify the exact provision of general law which it would amend. The Rochester local law in the instant case had failed to do this. The procedure for the enactment of local law had to be precisely followed. The court felt itself constrained to hold that the local law was on this account inoperative. The other provisions of the local law relating to assessment and taxes were considered separable and were upheld.

This situation was remedied the very

<sup>9</sup>246 N. Y. 140, 158 N. E. 51 (1927).

next year by the addition of a new clause to the provisions of the enabling act relating to the adoption and amendment of local laws. The local legislative body of the city is now given power:<sup>10</sup>

To enact as local laws the provisions of any charter, general law or special act of the legislature, theretofore enacted, conferring a right, power or authority, or imposing a duty or obligation, on such city, whether or not the same relate to the property, affairs or government of the city or to matters of state concern. Any such provision of law so re-enacted shall thereafter be subject to be superseded by local law only to the same extent and in the same manner as if the same had not been so re-enacted.

By an earlier amendment to section 12 of the act the requirement of minute specification of the legislative act which the proposed local law was intended to supersede was relaxed by a proviso that "The failure to specify" should "not affect the validity of such local law."<sup>11</sup>

#### REGULATION OF MULTIPLE DWELLINGS

During the discussion preceding the adoption of the home rule amendment in New York there was hardly a doubt that the city was not being given the power to amend the tenement house law of 1901, which provided elaborate regulations for dwellings occupied by three or more families in Buffalo and New York City. When the enabling act was passed, the cities of the state were expressly denied power to amend the tenement house law. Shortly thereafter a legislative commission was appointed to revise this law and bring it up to date. Improvements in fireproof construction had rendered some of its restrictions less necessary; and a quarter century of experience had suggested to some, ways of dodging its provisions, and to others, ways in which it might be improved and extended. The outcome of several years of discussion and compromise was the new multiple dwell-

ings act of 1929, designed to replace the tenement house law so far as New York was concerned, but not as to Buffalo. The act was promptly attacked in the courts and declared invalid in the supreme court in New York County. It reached the Court of Appeals in the case of *Adler v. Deegan*.<sup>12</sup>

The case turned solely on the question whether the subject matter of the act concerned the property, affairs or government of the city. The city argued that it did, and pointed out in addition that section 3 of the amendment committed to it "the government and regulation of the conduct of its inhabitants and the protection of their property, safety and health." The majority of the court, two judges dissenting, took the view that it was a concern of the state. Being such, the legislature was not bound by the limitation requiring a general law or an emergency message and two-thirds vote.

The Tenement House Law had been sustained many years before as an exercise of the state's police power.<sup>13</sup> At that time though the act was severely attacked as a deprivation of property without due process of law, it was not contended that it related to the property, affairs or government of the city so as to require submission to the local authority. The court had discussed quite elaborately the interest of the state in the housing of its people. From this the court in the instant case concluded that:

While this case does not touch the point now presented to this court, the fact remains that the police power of the state, in so far as it dealt with the health of the people of the state, including those in the large cities, has ever since, if not always, been considered a state affair, a matter in which the people of the state as a whole were interested, as contrasted with a local affair in which the people of the cities had the first and final say.

<sup>10</sup>251 N. Y. 467, 167 N.E. 705 (1929).

<sup>11</sup>Tenement House Department of the City of New York *v. Moeschen*, 179 N. Y. 325, 72 N. E. 231 (1904).

<sup>12</sup>Laws of 1928, ch. 668.

<sup>13</sup>Laws of 1925, ch. 647.

No point was made that the Tenement House Act was an affair of the city.<sup>14</sup>

It was further pointed out, presumably as indicative of legislative construction, that the home rule enabling act denied to the city the power to amend the tenement house law. If the legislature were itself without power to amend the law, there would be no power anywhere to modify it. Of course, the legislature could grant the power to the city, but until it did so, the city could not claim the power. This was within the

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<sup>14</sup>Elsewhere in the opinion it is said: "The business of the country, if not the world, is more or less centered in New York City. The point of all this is, that New York City with its millions is made up very largely of those who pass through it, or temporarily reside in it. It is a shifting population, scattering over all portions of the state and to the four corners of the earth. A pestilence, a disease, anything that affects the health and the welfare of the city of New York, touches almost directly the welfare of the state as a whole. We need not deal with the financial results to the state following good or bad hygienic conditions. We may well confine ourselves more particularly to the social element and those things which government has today considered

contemplation of the New York home rule scheme. The court is, therefore, in error in saying: "If the state has not the power, the city must have it. Power of this important and vital nature would not be left to inference or indirection." Yet this is exactly what the New York amendment does. It places certain precise and immediate limitations on legislative authority and leaves the legislature free to determine the extent of the power of local legislation it will give to the cities.<sup>15</sup>

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as part of its governmental function, the bodily and mental health of its inhabitants. The health of a community, we have discovered, thanks to science, has more to do with the general prosperity and welfare of a state than its wealth or its learning or its culture. A happy, contented citizen is the foundation of the future; he is the bulwark of the commonwealth.

The police power of the state has never been questioned when it dealt directly with hygienic conditions of a community. Unless the intent is clear or reasonably certain it should not now be limited or whittled away by the reform known as home rule for cities."

<sup>15</sup>*Cf.* McBain, "The New York Proposal for Municipal Home Rule," *loc. cit.*



# St. Paul Remade By Long-Term Planning

THE city and county joined in a democratically drawn program of public improvements which is now practically a completed fact

BY CARL P. HERBERT

*St. Paul Bureau of Municipal Research*

FOUR years ago staid, conservative St. Paul adopted overwhelmingly what was probably the first comprehensive local improvement program ever drawn up in this country. Three persons out of every four who voted at the election at which over one hundred thousand exercised their right of franchise, were in favor of issuing \$15,719,000 of bonds for city, school and county improvements. Beside the bond issues, special assessments involving several millions of dollars were to be levied against property benefited by street widenings and improvements. The program was a twenty million dollar one.

Only the year before a number of bond issues submitted to the voters by city officials had been defeated on the plea that, while in the main meritorious, they were not based upon a comprehensive study of the needs of the community and did not form a real improvement program, and on the promise that civic organizations would immediately after the defeat of the proposals, prepare a long-time program of public improvements.

## A DEMOCRATIC PROGRAM

In fulfillment of this promise there was organized the United Improvement Council, composed of representatives of all city-wide organizations. Working together with the public officials were the Bureau of Municipal Research, the

Trades and Labor Assembly, the Association of Commerce, the Federation of Women's Clubs, the League of Women Voters, the Sterling Club—a total of twenty-five organizations. Bringing together so many persons of divergent views in and of itself promoted harmony and understanding within the various groups and classes in the city and county, knit together the citizenship and removed numerous petty jealousies between the districts of the city.

As a result of the labors of this democratic group, there was presented in the fall of 1928 a program of improvements to meet the needs of the city, schools and county for the next five years in a comprehensive manner to stir the pride of every citizen not merely in the physical structures themselves, but in that which comes of worth while accomplishment. It was felt that a definite program, followed by actual prosecution of the work, would stimulate the confidence, energies and activities of the citizens and influence materially private development of the city and county. Further, the doing of the work would give employment to many of the people, for the unemployment problem was with us even before this more serious period of readjustment.

## FINANCING THE PROGRAM

The method of financing this program was studied at the same time as were

the physical improvements so that the costs might be kept within the means of the taxpayers. The projects suggested and considered involved the expenditure of over thirty millions of dollars. After eliminating the merely desirable and non-essential projects the total was brought down to the amount of the bond issue, an amount which could be easily financed by the city and county. Included in the program was six million dollars for street widenings out of county funds. Before this time these improvements were being financed on a pay-as-you-go plan. It was felt that by bonding for these it would be possible not only to secure the improvements in a reasonable length of time but also to reduce final costs. While it is true that the pay-as-you-go program usually is less expensive, it had so operated in this county that numerous projects of minor importance and of local interest only crept annually into the appropriations.

Thus it is possible for the county to get the improvements without increasing the annual appropriation for roads, in view of the fact that the debt charges replace the annual appropriations for road improvements. After taking this into account it was estimated that the increased cost due to borrowing would approximate annually during the life of the bonds 1.15 mills on a true and full basis of assessment. This meant that around four and one-half dollars would be added to each one hundred dollars paid in taxes during the life of the bonds, assuming that the total valuation of property remains stationary. It was also estimated that the city would remain at all times well within its statutory limit on debt and that when the bonds were all issued there would still be a reasonable margin for future borrowing.

The program evolved by the United Improvement Council and adopted by the voters was:

Schools .....	\$1,152,000
Airport .....	500,000
Barge terminal .....	142,000
Parks, playgrounds, and parkways .....	875,000
Auditorium .....	1,500,000
Safety building .....	850,000
Paving .....	500,000
Public works storehouse .....	200,000
County court house and city hall .....	4,000,000
Street widenings and improvements by county .....	6,000,000

Total ..... \$15,719,000

The airport was completed in 1929 and is now the headquarters of the Northwest Airways, the largest operating airline in the Northwest. That same year the barge terminal was put into operation and is self-sustaining. The park, playgrounds and boulevard improvements were completed in 1929 and 1930. The last of the schools will be constructed this year. The auditorium has been in use for six months and has held audiences of more than ten thousand. The public safety building has housed the police, fire and health departments for two years. The public works storehouse was put into use in 1930. The court house and city hall will be completed this fall. Much of the street widening has been done. There remain \$400,000 of city bonds and \$500,000 of county bonds to be issued. Both the city and county today, as in the past, enjoy as low interest rates as almost any municipality in the country.

#### THE RESULTS

Nearly four years have passed since the issuance of the bonds was authorized. An intelligent appraisal can now be made of the results of long-time democratic planning as conceived and carried out in St. Paul.

During the past four years there has been no demand for improvements outside the program. Thus the city and county officials have been able to turn their attention to important administrative problems without having to listen

to incessant time-taking demands for improvements. This accounts in part for the reputation of St. Paul and Ramsey County of being among the most economically operated municipalities in this country.

Before the adoption of the program the city council and the county board had been unable to plan more than a year ahead. The results were temporary makeshifts, unrelated improvements, and the taking care of the particular projects that seemed for the moment supported by the loudest clamor. To lay down a definite objective and then through the years obtain it was impossible. With the inauguration of the new idea every cent expended went to worth while improvements that dovetail one into another in a harmonious whole. By the widening of certain arteries of travel the development of the business district is dictated. The imposing new court house and city hall within this district sets a standard for private buildings. Through a street widening the dilapidated Mississippi waterfront has become a beautiful parkway and thoroughfare. The flow of traffic throughout the city has been facilitated.

Private business responded to the enterprise of public business. The tallest bank and office building between Chicago and the Pacific Coast has been erected to enhance the skyline. A medical arts building, another large office building, a public utilities building, a new store building, and numerous new

minor buildings and fronts on business properties downtown have been built. In all, \$25,000,000 of private projects have been completed.

Today St. Paul has the lowest percentage of unemployed of any large city in Minnesota. The carrying out of the improvement program accounts in no small measure for this. Although not consciously planned to meet such an economic situation as now confronts us, through the prosecution of the program St. Paul has been directly or indirectly employing thousands of its citizens on worth while improvements and has therefore not had the enormous demands for relief common to most of our cities. Then, too, the improvements have been constructed at the lowest possible costs.

A short time ago a college professor returned to St. Paul for the first time since leaving in 1928. He said, "I doubt whether your people have any idea of the improvement in the physical appearance of their city. Day by day observation takes away this perspective. To me St. Paul is remade." And as he talks to the people he will find that St. Paul is remade, not physically alone, but also civically. The campaign to bring about the adoption of the long-term program united and educated the citizen, in municipal affairs. The daily evidences of its physical development keeps alive the pride and interest of each citizen.



# Tax Burden Lightens

(Comparative Tax Rates of 277 Cities, 1932)

ANNUAL tabulation shows rates up but total tax burden reduced through lowered property values

BY C. E. RIGHTOR

*Detroit Bureau of Governmental Research*

IN THE accompanying table are presented in statistical form the tax rates for the current year in 277 cities having over 30,000 population in the United States and Canada.

The Census Bureau's *Financial Statistics of Cities over 30,000 Population* is authority for the statement that property taxes continue to contribute over two-thirds of the revenues of those cities. It is a matter of concern to public officials and taxpayers to have available information relative to these taxes and their trend. The tax rate is an index to the cost of local government, and it is desirable to have available a current and concise compilation of the property tax rates payable in 1932. The tabulation is an endeavor to make available this information.

The objective of the tabulation is to report the total tax rate per \$1,000 assessed valuation of all taxable property, detailed by separate levies or purposes. For comparison, this rate is then translated into tax burden.

## CASH VALUE TAKEN AS BASIS

The nature of the data presented is evident in the columnar headings. The basis of assessment stipulated in the statutes of most states is 100 per cent, or true cash value, and taxes levied upon that basis. Accordingly, the tax rates are tabulated upon that basis. For a

comparatively few cities, however, the statutes provide an assessment basis other than 100 per cent, and in tabulating the rates in such cases an adjustment has been made to present the rates upon a uniform 100 per cent basis. Each instance of such deviation is indicated by an "A" in the total tax rate column, the legal basis being reported in a footnote.

The cities are listed in order of population according to the 1930 census, and by the five census groups. The Canadian cities are listed in accordance with the latest available census data.

There follows the assessed valuation, and a percentage distribution as between realty and personalty. In the Canadian cities there is no assessment of personal property, and accordingly, assessments of business and income, which are taxed at the rate on realty, are tabulated as realty.

The date upon which the city's fiscal year begins is next given, followed by the date, or instalment dates, of tax collection.

The tax rate per \$1,000 assessed valuation upon a uniform 100 per cent legal basis is next reported, separately for city, school, county and state purposes, and the total. These are the actual rates to be found on the tax bill for a parcel of property assessed at \$1,000, except as adjusted for cities not having a 100 per cent legal basis.

## TAX BURDEN INDICATED

Finally, in the last two columns an attempt is made to report what the tax rate would be if all assessments were made at the maximum value prescribed by law. Recognizing the practical difficulties of assessing absolutely uniformly and equitably each year all the properties in any city at the legal basis—and in many instances the acknowledged deviation from such basis,—it is believed that the value of the table is enhanced if it gives consideration to such deviation. The actual rates, therefore, are adjusted according to the ratio of assessed value to legal basis reported for each city. This ratio of course is at best an estimate, however carefully determined, which means that the final column in the table is a theoretical rate. This figure, therefore, indicates the relative tax burden upon the taxpayer, as opposed merely to the tax rate. Nothing less would be of value in measuring the comparative tax load in any number of cities.

The seemingly simple task of reporting in a single line the information about taxes in a group of cities is complicated by many variations in the data. These variations apply to assessments in one case, to the fiscal year or the rates in another, etc., even though in the great majority of cities the presentation of the data conforms to ordinary standards. Because of the effect of these deviations, it must be cautioned that the figures of any city are subject to the footnote referring thereto. The increase in footnotes evidences the complications in reporting tax data.

The table is limited to general property tax rates. To the extent that a municipality has other sources of revenue, the tax rate is not an ultimate gauge of the cost of its government, nor of its effectiveness. The reported tax rate multiplied by the assessed val-

uation would not give its operating budget. Even so, the data afford a wealth of information for purposes of comparisons, not only for the current year but with similar compilations of prior years.

## WIDE RANGE IN RATES

The total tax rate column shows a range from \$78.14 for St. Petersburg to \$15.50 for Lancaster. For the Canadian cities, the range is from \$39.73 for Edmonton to \$25.67 for Regina. In group I the range is from \$67.40 for Chicago to \$26.80 for New York; for group II, Portland's rate is \$46.40, and Washington's \$17.00; group III, San Diego, \$63.30, and Birmingham, \$21.60; group IV, Fresno, \$59.89, and Lancaster, \$15.50; and in group V, the range is from St. Petersburg, already given, to \$19.40 for Steubenville.

The average rate for all cities is \$35.71. The average for 290 cities in 1931 was \$35.04. The increase of 67 cents appears to be due in part to the reduction in assessed valuations, as is discussed later.

Limiting the comparison to 256 cities reporting in both 1931 and 1932, the average in 1932 is \$35.03, or only 4 cents more than the \$34.99 average for these cities in 1931. Of these 256 cities, 112 increased their rates over 1931, the same number decreased their rates, and 32 reported no change. These data give evidence that the tax rate on property is almost stationary, and in view of assessment trends, possibly diminishing.

Of greater significance, undoubtedly, are the rates reported in the column "Adjusted tax rate"—formerly termed "Final readjusted tax rate,"—which give consideration to the varying degrees of applying the legal basis of assessment, and report the tax burden at a lower figure than the tax rate directly in proportion as assessments digress from that basis.

#### BOSTON HIGH AMONG LARGE CITIES

The range of adjusted rates is from \$54.57 for Pensacola to \$13.13 for Norristown. For Canada, the range is from Edmonton, \$39.73, to Ottawa, \$23.33. It is desirable to compare group ranges of these adjusted rates with the actual rates, already reported. The adjusted rates, by groups, are: for group I, Boston, \$35.50, high, to Los Angeles, \$16.97, low; for group II, Jersey City, \$38.79, to Washington, \$17.00; group III, Somerville, \$40.10, to Birmingham, \$14.40; group IV, from Hoboken, \$43.80, to Greensboro, \$14.94; and for group V, from Pensacola to Norristown, figures reported above.

The average adjusted rate for all cities is \$26.25. For 290 cities reporting in 1931, this average was \$25.03. The increase in 1932, therefore, is \$1.22.

For 256 comparable cities, 1931 and 1932, the average adjusted rates were \$25.39 and \$26.31, respectively, or an increase of 92 cents. Of the total, 149 cities increased their rates, 95 reduced their rates, and 12 reported no change. It is believed that the increase in average is due largely to two factors,—first, higher ratios reported of assessed to legal basis of valuation; and second, reduced assessments. In other words, the gross tax yield is probably not increased at the rate of the full amount of this average rate increase because the assessed valuations are lower.

#### ASSESSED VALUATIONS

An analysis of assessed valuations discloses information pertinent to this conclusion. The valuation of all cities reporting this year is \$81,700 millions, of which \$3,427 millions is of Canadian cities.

The per capita valuation ranges from \$1,299 in the group V cities, increasing by groups, to \$2,083 for the group I cities, and an average for all United States cities of \$1,730; for the Canadian cities, the average is \$1,297. The per

capita valuations in all groups are lower in 1932 than in 1931, the average reduction being \$77 for the United States cities; the Canadian cities increased an average per capita of \$23. Exclusive of New York, the net average per capita reduction in the cities of the United States is \$113, or 7 per cent.

For 256 cities for which assessed valuations were available in 1931 and 1932, the total valuations were \$83,756 millions and \$80,316 millions, respectively, or a net reduction of \$3,440 millions in 1932. Of these totals, 15 Canadian cities had total valuations of \$3,393 millions and \$3,427 millions, respectively, or a net increase of \$34 millions.

#### MANY CITIES CUT VALUATIONS

The average per capita valuations for the two years, exclusive of Canadian cities, were \$1,823 and \$1,744, or a net reduction in 1932 of \$79 per capita. Every census group reported a net average reduction, ranging from \$64 in group II to \$98 in groups III and IV. The Canadian cities averaged \$1,284 per capita valuation in 1931, and \$1,297 in 1932, or a net average increase of \$13 per capita.

As to the numerical trend of assessments in these comparable cities, it is found that 40 cities increased their total assessment rolls, 149 cities reduced, and 67 reported no change.

An analysis was made of the correlation between assessed valuations and tax rates. For 149 cities in which reduced valuations were reported for 1932, it is found that 66 cities increased, 61 reduced, and 22 reported no change, from their 1931 rates. Thus, in 61 cities a reduced tax levy is assured, because both the rate and valuation are lower than last year. In 22 cities, a reduced levy also is assured, because the rate is unchanged and the valuation is lower than in 1931. In the remaining 66 cities, the reduction in assessed valua-

tion has been partially or wholly offset by increased tax rates.

For 67 cities in which assessed valuations reported for 1932 were unchanged from the preceding year, it is found that 23 cities increased, 32 decreased, 12 reported no change, from the rates for 1931. This indicates a reduced tax levy in 32 cities.

#### TAXES REDUCED, TABLE SHOWS

In total, therefore, the table shows conclusively that the amount of property taxes levied in 1932 is definitely reduced in at least 115 cities and possibly more of the 256 comparable cities.

Despite the trend to lower assessments, reductions in many cities have not kept pace with the decline in actual values. This is indicated by the reports of the ratio of assessed value to legal basis for 256 comparable cities, which show an increase in 86 cities, a decrease in 39, and no change in 131 cities. This ratio must be taken into consideration when interpreting the reductions in tax levy shown by the 115 cities.

Local taxation is continuing to engage the attention of both public officials and citizens, seeking relief to the tax load on property. Numerous examples indicate the success which is being attained to this end, and much more may be expected. Yet the ultimate must be accomplished rationally, in the interests of the public, through maintenance of the essential physical and social services rendered by government, in addition to securing the city's financial integrity in its debt relations. Rare statesmanship will be required for many months to come, particularly in our larger cities.

Efforts must be made to solve our tax problems with prophetic sanity. First, municipalities must adjust their expendi-

tures to their income, through elimination of waste and unnecessary services. Then it may be necessary to draft new sources of revenue. In this connection, the report of the National Industrial Conference Board, on *Current Tax Problems in New York State*, is of interest, stating:

When considered from the standpoint of state taxation alone, real estate would appear to be carrying more than its proportionate share of the total tax burden, but when the burden imposed on real estate base is compared with the burden on all tax bases, including both state and federal taxes, real estate appears to bear about the same proportion to the total tax burden that it bears to the gross wealth of the State. Instead of developing additional sources of revenue to relieve real estate immediately of a large proportion of its burden, steps should be taken to reduce the expenditures of the local governments through a more efficient organization of their financial administration. A more centralized administration, as outlined in this report, should result in greater equality in the real estate tax burden and lower administrative costs. After this adjustment has been made, the tax system can be revised with a view to further relieving real estate, if this seems necessary.

A committee of the National Tax Association has been named to re-draft a model system of state and local taxation, and is already at work. Its report in 1933 undoubtedly will prove a rich and practicable source of information to our states and cities.

To compile this, the eleventh annual compilation of tax rates, questionnaires were sent to all cities over 30,000 population in the United States and Canada. The voluntary and genuine spirit of co-operation manifested by the large number of public officials and citizen agencies which furnished the data has enabled its compilation, and this assistance is gratefully acknowledged.

**COMPARATIVE TAX RATES OF 277 CITIES FOR 1932**

Compiled By the Detroit Bureau of Governmental Research  
From Data Furnished by Members of the Governmental Research Association, City Officials, and Chambers of Commerce

City	Census 1930	Assessed Valuation	Per Cent Person- Realty alt.	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation			Estimated Ratio of Assessed Value to Legal Basis of Assessment (per cent)	Adjusted Rate	No. Rate
						on Uniform 100%	Legal Basis of Assessment	County School City State			
<b>Group I</b>											
1. New York, N. Y. <sup>1</sup>	6,930,466	\$19,977,095,815	98	2	Jan. 1	\$21.65	\$4.51*	—	\$26.80	90	\$24.12
2. Chicago, Ill. <sup>2</sup>	3,376,438	3,788,915,049	79	21	Jan. 1	20.10	6.50	3.90	67.40	37	24.94
3. Philadelphia, Pa. <sup>3</sup>	1,930,961	4,495,819,147	77	23	Jan. 1	18.25	9.50	—	27.75	90	24.98
4. Detroit, Mich.	1,563,662	2,648,326,070	80	20	July 1	20.15	7.28	4.35	3.43	35.21	90
5. Los Angeles, Calif. <sup>4</sup>	1,258,048	1,394,226,320	90	10	July 1	15.70	18.00	9.80	N	43.50	39
6. Cleveland, Ohio <sup>5</sup>	900,430	1,645,430,290	87	13	Jan. 1	20	10.91	11.06	5.43	20	27.60
7. St. Louis, Mo. <sup>6</sup>	821,874	1,325,414,407	89	11	Apr. 14	Nov. 1	17.20	8.70	N	1.20	27.10
8. Baltimore, Md. <sup>6</sup>	804,874	2,127,241,934	63	37	Jan. 1	18.41	6.09	N	2.50	70	18.97
9. Boston, Mass.	781,188	1,890,005,900	93	7	Jan. 1	23.27	7.67	2.69	27.00	100	27.00
10. Pittsburgh, Pa. <sup>7</sup>	669,817	1,208,266,120	100	—	Jan. 1	17.08	11.75	8.38	35.50	100	35.50
11. San Francisco, Calif. <sup>8</sup>	634,394	790,378,375	88	12	July 1	Nov. 1	20	30.68	8.92	N	37.21
12. Milwaukee, Wis.	578,249	973,843,950	91	9	Jan. 1	Dec. 15	14.45	11.51	7.70	—	75
13. Buffalo, N. Y.	573,076	1,125,853,030	100	—	July 1	July 1	14.02	9.60	6.61	.23	33.66
<b>Group II</b>											81
14. Washington, D. C. <sup>9</sup>	486,869	1,293,202,394	94	6	July 1	Sept. 1	11.00	6.00*	N	17.00	100
15. Minneapolis, Minn. <sup>10</sup>	464,356	330,853,640	86	14	Jan. 1	Mar. 2	14.93	8.48	2.69	3.03	29.13A
16. New Orleans, La. <sup>11</sup>	458,762	610,093,510	73	27	Jan. 1	June 1	18.28	5.95	3.50	5.75	33.48A
17. Cincinnati, Ohio	451,160	992,378,450	93	7	Jan. 1	Dec. 1	9.59	7.57	3.34	.20	20.70
18. Newark, N. J. <sup>12</sup>	442,337	922,692,106	80	20	Jan. 1	June 1	19.16	8.91	6.03	3.89	38.00
19. Kansas City, Mo. <sup>13</sup>	399,746	489,807,060	76	24	May 1	June 1	15.00	11.50	1.50	33.70	80
20. Seattle, Wash. <sup>14</sup>	365,583	312,861,874	82	18	Jan. 1	Feb. 1	16.40	7.00	8.75	4.51	36.16
21. Indianapolis, Ind.	364,161	674,660,240	69	31	Jan. 1	Jan. 1	12.10	10.00	2.90	27.90	94
22. Rochester, N. Y.	328,132	654,487,648	100	—	Jan. 1	July 1	18.63	9.24	5.74	—	33.61
23. Jersey City, N. J. <sup>15</sup>	316,715	635,310,426	94	6	Jan. 1	June 1	16.90	8.57	9.22	4.10	78
24. Louisville, Ky. <sup>16</sup>	307,745	404,233,134	87	13	Sept. 1	Jan. 10	15.95	6.35	4.00	3.00	38.79
25. Portland, Ore. <sup>19</sup>	301,815	340,528,870	89	11	Dec. 1	May 5	21.60	17.84	6.96	—	80
						Nov. 5			46.40	53	24.59

## COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- Realty	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment			Estimated Ratio of Assessed Value to Legal Basis Adjusted (per cent)			No.		
						City	County	State	Total	City	County			
<b>GROUP III</b>														
Population 100,000 to 300,000														
26. Houston, Texas	292,332	\$325,000,000	94	6	Jan. 1	\$20.00	\$11.10	\$9.00	\$46.90	50	\$23.45	26.		
27. Toledo, Ohio	280,718	535,000,000	80	20	Jan. 1	11.82	9.52	5.86	.20	27.40	90	24.66	27.	
28. Columbus, Ohio	280,564	450,580,750	96	4	Jan. 1	Dec. 20	7.55	9.95	4.00	.20	21.70	80	17.36	28.
29. Denver, Colo.	287,861	443,908,790	68	32	Jan. 1	Jan. 1	14.96	13.60	—	3.49	32.05	80	25.64	29.
30. Oakland, Calif.	284,063	256,218,392	90	10	July 1	July 1	20.50	10.00	25.70	N	56.20	35	19.67	30.
31. St. Paul, Minn. <sup>10</sup>	271,606	180,325,020	85	15	Jan. 1	May 31	11.69	7.84	5.60	2.95	28.08A	80	22.46	31.
32. Atlanta, Ga. <sup>11</sup>	270,366	390,000,000	74	26	Jan. 1	May 31	8.40	6.60*	11.00	5.00	31.00	70	21.70	32.
33. Dallas, Texas	260,475	384,053,075	75	25	Oct. 1	Sept. 1	15.20	9.10	8.10	6.90	39.30	50	19.65	33.
34. Birmingham, Ala. <sup>12</sup>	259,678	197,753,895	82	18	Sept. 1	Oct. 1	6.90	3.90	6.90	3.90	21.60A	67	14.40	34.
35. Akron, Ohio	255,040	330,544,320	86	14	Jan. 1	Dec. 20	11.29	13.08	3.73	.20	28.30	60	16.98	35.
36. Memphis, Tenn.	253,143	301,256,756	90	10	Jan. 1	June 10	15.10	6.50	10.34	N	31.94	70	22.35	36.
37. Providence, R. I. <sup>13</sup>	252,981	524,118,854	82	18	Oct. 1	Oct. 1	15.05	8.35	—	1.10	24.50	75	18.38	37.
38. San Antonio, Texas	231,542	253,874,080	79	21	June 1,	June 1,	19.80	10.00	7.30	7.40	44.50	75	33.38	38.
39. Omaha, Nebr.	214,006	294,182,435	70	30	Jan. 1	May 1	12.05	13.40	4.06	2.37	31.88	60	19.13	39.
40. Syracuse, N. Y.	209,326	389,245,066	100	—	Jan. 1	May 1	17.01	9.49	6.48	—	32.98	84	27.70	40.
41. Dayton, Ohio	200,982	339,523,340	95	5	Jan. 1	Dec. 10	11.41	10.18	2.81	.20	24.60	100	24.60	41.
42. Worcester, Mass.	195,311	338,164,500	90	10	Dec. 1	June 1	22.65	8.38	1.52	1.25	33.80	100	33.80	42.
43. Oklahoma City, Okla.	185,389	127,075,026	90	10	July 1	Apr. 1	16.78	19.27	9.15	3.50	48.70	45	21.92	43.
44. Richmond, Va. <sup>20</sup>	182,929	261,751,553	93	7	Feb. 1	June 1	16.00	7.50	N	N	23.50	81	19.13	44.
45. Youngstown, Ohio	170,002	287,449,010	100	—	Feb. 1	Dec. 20	9.69	9.78	3.43	.20	22.20	85	18.87	45.
46. Grand Rapids, Mich.	168,592	243,775,021	83	17	Apr. 1	July 1	13.83	11.49	3.09	3.85	32.26	100	32.26	46.
47. Hartford, Conn.	164,072	389,529,484	87	13	Apr. 1	July 1	15.18	10.74	.44	.64	27.00	80	21.60	47.
48. Fort Worth, Texas	163,447	188,308,602	76	24	Oct. 1	Oct. 1	19.40	10.00	8.50	7.40	45.30	55	24.92	48.
49. New Haven, Conn.	162,655	333,990,899	89	11	Jan. 1	Mar. 1	13.50	11.00	1.00	—	25.50	100	25.50	49.
50. Flint, Mich.	156,492	196,059,850	84	16	July 1	July 1	15.20	13.00	3.99	4.42	36.61	100	36.61	50.

COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

## COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Realty Tax	City Fiscal Year Begins	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis			Estimated Ratio of Assessed Value to Legal Basis Adjusted Rate			No.
					Collection of City Tax	City	County	State	Total	(per cent)	
<b>GROUP IV—Continued</b>											
111. Lansing, Mich.	78,397	\$122,256,801	84	16	May 1	July 18	\$8.02	\$28.04	70	\$19,63	111.
112. Pawtucket, R. I.	77,149	135,836,620	79	21	Jan. 1	Oct. 1	5.60	23.50	100	23,50	112.
113. Manchester, N. H.	76,834	96,109,140	77	23	Apr. 1	Apr. 1	7.55	3.01	2.84	28.75	113.
114. Binghamton, N. Y.	76,662	114,772,288	99	1	Jan. 1	{ Jan.	14.65	8.62	—	34.90	114.
115. Shreveport, La.	76,655	108,308,480	75	25	Jan. 1	{ July	12.75	7.75	5.75	33.00	67
116. Pasadena, Calif. <sup>27</sup>	76,086	155,252,700	89	11	July 1	Oct. 10	11.80	14.67	6.80	75	22.00
117. Lincoln, Nebr.	75,933	107,750,470	79	21	Sent. 1	Oct. 1	8.50	15.00	2.85	2.37	115.
118. Huntington, W. Va.	75,572	98,614,701	88	12	July 1	{ Oct. 1	7.21	12.10	3.28	1.90	116.
119. Niagara Falls, N. Y.	75,460	146,652,215	100	—	Jan. 1	{ June	10.14	9.98	8.56	—	117.
120. Winston-Salem, N. C.	75,274	(Not reporting)			Jan. 1	{ Jan.	27.22	8.81	12.39	—	118.
121. East St. Louis, Ill.	74,374	(Not reporting)			Jan. 1	{ July	19.22	7.24	8.89	48.42	119.
122. Troy, N. Y.	72,763	74,540,042	100	—	Jan. 1	{ Nov.	19.80	16.25	6.10	29.80	120.
123. Quincy, Mass.	71,983	129,122,250	91	9	Jan. 1	Dec. 1	17.01*	17.01*	6.62*	46.05	121.
124. Springfield, Ill.	71,864	59,474,646	73	27	Mar. 1	Oct. 1	17.01*	17.01*	6.62*	33.60	122.
125. Portland, Me.	70,310	111,067,525	80	20	Jan. 1	{ Dec.	7.17	12.50	5.43	20.24	123.
126. Lakewood, Ohio	70,509	126,174,370	92	8	Jan. 1	{ June	20	17.50	5.43	80	124.
127. Roanoke, Va.	69,206	70,574,461	86	14	Jan. 1	Nov. 1	17.50	7.50*	N	20.24	125.
128. Springfield, Ohio	68,743	94,489,460	75	25	Jan. 1	{ June	6.85	8.70	2.95	60	126.
129. Mobile, Ala. <sup>18</sup>	68,202	65,794,032	70	30	Oct. 1	Dec. 1	4.50	5.40	7.50	18.70	127.
130. New Britain, Conn.	68,128	115,814,745	84	16	Apr. 1	{ May	12.54	12.39	.42	2.95	128.
131. East Orange, N. J. <sup>12</sup>	68,020	131,409,184	91	9	Jan. 1	{ Sept.	15	15.36	8.08	3.86	129.
132. Racine, Wis.	67,542	109,664,015	90	10	Jan. 1	Dec. 1	10.00	11.38	4.34	25.72	130.
133. Johnstown, Pa.	66,934	84,735,000	93	16	Jan. 4	Mar. 1	14.00	16.00	8.00	38.00	131.
134. Cicero, Ill. <sup>28</sup>	66,602	61,202,984	84	17	Jan. 1	Jan. 1	21.90	29.40	6.50	61.70	132.
135. Atlantic City, N. J. <sup>12</sup>	66,198	251,536,449	94	6	Jan. 1	{ June	16.29	3.96	4.95	4.00	133.
136. Montgomery, Ala.	66,079	(Not reporting)			Jan. 1	{ Dec. 1	Oct. 15	7.52	11.16	3.32	134.
137. Newton, Mass.	65,216	165,238,700	90	10	Jan. 1	{ June	13.80	11.00	6.20	3.00	135.
138. Covington, Ky.	65,232	58,302,272	91	9	July 1	{ Oct.	16.58	12.77	8.44	34.00	136.
139. Pontiac, Mich.	64,928	78,437,337	81	19	Jan. 1	July 1	14.99	16.91	4.41	5.07	137.
140. Hammond, Ind.	64,560	(Not reporting)			Jan. 1	Nov. 1	14.99	16.91	4.41	42.86	138.
141. Topeka, Kans. <sup>29</sup>	64,120	84,845,566	72	28	Jan. 1	Dec. 1	14.99	16.91	4.41	100	139.
142. Oak Park, Ill.	63,982	(Not reporting)			Dec. 1	Oct. 15	25.91	8.46	1.99	38.30	140.
143. Brockton, Mass.	63,797	78,983,025	88	12	Dec. 1	Oct. 15	25.91	8.46	1.66	.77	141.

## COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Realty Alty	City Fiscal Year Begins	Date of Collection of City Tax	City School County	Legal Basis of Assessment	State	Total	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100%		Estimated Value to Legal Basis Adjusted Rate (per cent)	Estimated Ratio of Assessed Value to Legal Basis Adjusted Rate	No.
										City Tax	City Tax			
<b>GROUP IV—Continued</b>														
144. Evanston, Ill.	63,338	(Not reporting)	86	14	Jan. 1	{ June 1 Dec. 1	\$24.54	\$10.59	\$6.60	\$3.97	\$45.70	67	\$30.47	144.
145. Passaic, N. J. <sup>24</sup>	62,959	\$ 98,204,959	86	14	Jan. 1	{ Nov. 1 Jan. 20	13.50	21.10	9.80	N	44.40	50	22.20	145.
146. Terre Haute, Ind.	62,810	(Not reporting)	86	14	July 1	{ Jan. 1 July 1	9.25	11.69	5.00	1.90	27.84	75	20.88	146.
147. Glendale, Calif.	62,736	66,847,900	86	14	July 1	{ Jan. 1 July 1	13.33	11.95	4.23	.19	29.70	90	26.73	147.
148. Charleston, S. C.	62,265	(Not reporting)	79	21	July 1	{ May 1 July 1	12.50	13.93	5.55	2.25	34.23A	60	20.54	148.
149. Wheeling, W. Va.	61,659	92,285,595	79	21	July 1	{ Nov. 1 Sept. 1	6.10	13.50	5.25	—	24.85	75	18.64	149.
150. Mount Vernon, N. Y.	61,499	170,006,359	100	—	Jan. 1	{ Jan. 1 July 1	13.33	11.95	4.23	.19	29.70	90	26.73	150.
151. Davenport, Ia. <sup>21</sup>	60,751	66,043,800	90	10	Apr. 1	{ Nov. 1 July 1	6.10	13.50	5.25	—	24.85	75	18.64	151.
152. Charleston, W. Va.	60,408	88,031,813	89	11	July 1	{ May 1	—	—	—	—	—	—	—	152.
153. Augusta, Ga.	60,342	(Incomplete report)	—	—	—	{ Mar. 1 Jan. 4	5.00	9.50	1.00	N	15.50	100	15.50	153.
154. Lancaster, Pa.	59,949	108,639,810	100	—	—	{ June 1 Dec. 1	35.63	—	9.03	4.01	48.67	90	43.80	154.
155. Medford, Mass.	59,714	(Not reporting)	—	—	—	{ Mar. 1 June 1	11.50	11.00	4.28	N	26.78	70	18.75	155.
156. Hoboken, N. J. <sup>22</sup>	59,261	101,898,826	91	9	Jan. 1	{ Dec. 1 Jan. 4	35.30	—	8.63	4.76	75	75	35.82	156.
157. Chester, Pa.	59,164	71,006,232	100	—	—	{ June 1 Jan. 1	—	—	—	—	—	—	—	157.
158. Union City, N. J. <sup>22</sup>	58,659	71,193,612	95	5	Jan. 1	{ Dec. 1 Oct. 15	23.89*	9.50	5.21	—	38.60	100	38.60	158.
159. Malden, Mass.	58,036	72,071,200	90	10	Apr. 1	{ Jan. 1 Jan. 4	10.04	9.26	3.91	.29	23.50	90	21.15	159.
160. Madison, Wis.	57,899	146,237,700	92	8	Jan. 1	{ Mar. 1 July 1	12.00	12.50*	7.00	N	31.50	90	28.35	160.
161. Bethlehem, Pa.	57,892	73,048,226	92	8	Jan. 4	{ Nov. 1 Dec. 1	17.70	9.30	7.40	10.20	44.60	60	26.76	161.
162. Beaumont, Texas	57,732	68,522,470	83	17	July 1	{ Oct. 1 July 1	15.30	29.58	12.12	N	57.00	40	22.80	162.
163. San Jose, Calif.	57,651	48,158,160	89	11	Dec. 1	{ Sept. 1 July 1	13.80	15.40	4.90	1.50	35.60	70	24.92	163.
164. Springfield, Mo.	57,527	40,053,000	75	25	July 1	{ Nov. 1 (Not reporting)	—	—	—	—	—	—	—	164.
165. Decatur, Ill.	57,510	(Not reporting)	—	—	—	{ June 1 Dec. 1	14.10	13.85	5.99	3.86	37.80	100	37.80	165.
166. Irvington, N. J.	56,733	76,458,947	93	7	Jan. 1	{ June 1 Dec. 1	14.10	13.85	5.99	3.86	37.80	100	37.80	166.
167. Holyoke, Mass.	56,537	(Not reporting)	—	—	—	{ July 15 Aug. 20	18.50	9.50	4.44	3.59	36.03	100	36.03	167.
168. Hamtramck, Mich.	56,268	77,178,945	73	27	July 1	{ Jan. 1 Apr. 1	12.40	17.43	6.87	2.25	38.95A	60	23.37	168.
169. Cedar Rapids, Ia.	56,097	76,603,884	79	21	Apr. 1	{ Jan. 1 Apr. 1	—	—	—	—	—	—	—	169.
170. York, Pa.	55,254	56,758,245	98	2	Jan. 4	{ Mar. 1 July 1	9.50	16.00	8.00	N	33.50	60	20.10	170.
171. Jackson, Mich.	55,187	84,925,695	88	12	July 1	{ July 1 Jan. 1	9.92	9.90	8.21	4.01	32.04	75	24.03	171.
172. Kalamazoo, Mich.	54,786	78,864,940	79	21	Jan. 1	{ July 1 Jan. 1	11.40	14.74	4.45	4.00	34.59	90	31.13	172.
173. East Chicago, Ind.	54,784	(Not reporting)	—	—	—	{ Mar. 1 Apr. 1	13.00	16.50	11.38	N	40.88	100	37.33	173.
174. McKeesport, Pa.	54,632	54,764,725	99	1	Jan. 5	{ Sept. 1 Apr. 1	17.06	8.37	4.31	.19	29.93	100	29.93	174.
175. New Rochelle, N. Y.	54,000	200,014,733	100	—	Jan. 1	{ Aug. 15 Dec. 15	15.00	8.74	9.26	5.00	38.00	75	28.50	175.
176. Macon, Ga.	53,829	40,498,307	83	17	Jan. 1	{ Aug. 15 Dec. 15	15.00	8.74	9.26	5.00	38.00	75	28.50	176.

COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- Realty ality	City Fiscal Year Begins	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment		Estimated Ratio of Assessed Value to Legal Basis Adjusted (per cent)	Rate No.
					City Collection of City Tax	City School County State		
<b>GROUP IV—Continued</b>								
177. Greensboro, N. C.	\$3,659	\$105,000,000	85	15	July 1	\$ 9.00	\$6.67	80
178. Austin, Texas	\$3,120	54,320,435	79	21	Jan. 1	16.50	9.00	\$14.94
179. Highland Park, Mich.	51,406,650	83	17	July 1	12.60	3.98	25.93	
180. Galveston, Texas	59,783,380	80	20	July 1	18.40	5.00	3.54	
181. Waco, Texas	52,256,700	80	20	Oct. 1	17.50	6.60	32.12	
182. Fresno, Calif.	49,238,350	87	13	July 1	Oct. 1	24.35	11.75	
183. Hamilton, Ohio	70,222,160	100	—	Jan. 1	Dec. 20	8.58	N	
184. Durham, N. C.	(Not reporting)	75	25	June 20	June 20	9.39	3.36	
185. Columbia, S. C. <sup>30</sup>	51,581	20,759,680	14	Jan. 1	Oct. 15	13.86	—	
186. Cleveland Heights, Ohio	50,945	160,424,530	86	14	Jan. 1	5.72	13.95	
187. Port Arthur, Texas	50,902	28,205,100	—	—	Dec. 1	18.00	6.50	
188. Dearborn, Mich.	50,358	200,765,839	64	36	June 1	July 1	12.07	
189. Kenosha, Wis.	50,262	72,873,410	90	10	Jan. 1	Jan. 1	9.67	
190. Asheville, N. C.	50,183	160,300,000	91	9	July 1	Oct. 3	14.83	
191. Pueblo, Colo.	50,096	37,251,154	70	30	Jan. 1	Mar. 1	8.70	
<b>GROUP V</b>								
<b>POPULATION 30,000 to 50,000</b>								
192. Pittsfield, Mass.	49,677	59,900,685	90	10	Jan. 1	Oct. 15	24.52	9.28
193. Woonsocket, R. I. <sup>24</sup>	49,376	85,187,400	81	19	Jan. 1	Oct. 10	23.93	—
194. Haverhill, Mass.	48,710	61,427,225	88	12	Jan. 1	Sept. 15	21.29	7.15
195. New Castle, Pa.	48,674	57,369,000	95	5	Jan. 4	July 1	11.00	7.55
196. Everett, Mass.	48,424	75,800,000	83	17	Jan. 1	Oct. 15	22.49	11.09
197. Jackson, Miss.	48,282	(Not reporting)	—	—	—	—	—	—
198. Phoenix, Ariz. <sup>31</sup>	48,118	65,000,000	92	8	July 1	Oct. 10	14.20	6.70
199. Stockton, Calif.	47,963	(Incomplete report)	—	—	June 1	Oct. 15	12.78	4.48
200. Brookline, Mass.	47,490	121,882,700	91	9	Jan. 1	July 1	21.61	10.13
201. Elmira, N. Y.	47,397	52,005,876	99	1	July 1	Aug. 1	12.95	13.34
202. Bay City, Mich.	47,355	41,322,311	85	15	Jan. 1	Apr. 1	20.00	30.45
203. Berwyn, Ill.	47,027	34,056,677	—	—	Jan. 1	June 1	13.36	6.50
204. Clifton, N. J.	46,875	47,974,300	93	7	Jan. 1	Dec. 1	18.63	6.94
205. Aurora, Ill.	46,589	37,447,601	73	27	Jan. 1	Feb. 1	19.30	21.90
206. Muncie, Ind.	46,558	(Not reporting)	—	—	—	—	—	—
207. Stamford, Conn.	46,346	(Incomplete report)	—	—	—	—	—	—
208. Waterloo, Ia.	46,191	53,003,900	90	10	Jan. 1	Oct. 15	28.29	8.61
209. Lexington, Ky.	45,736	61,680,103	76	24	Jan. 1	Apr. 1	17.00	5.00

**COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)**

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COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- Realty	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment			Estimated Ratio of Assessed Value to Legal Basis (per cent)		
						City School	County	State	Total	Adjusted Rate	No.
<b>GROUP V—Continued</b>											
246. Bloomfield, N. J.	38,077	\$ 69,760,789	90	10	Jan. 1	\$15.60	\$11.90	\$34.50	100	\$34.50	246.
247. Rock Island, Ill.	37,953	23,751,247	86	14	Apr. 1	18.80	20.00	5.90	48.60	33	16.20
248. Cumberland, Md.	37,747	(Incomplete report)			Sept.						247.
249. San Bernardino, Calif.	37,481	17,509,090	90	10	July 1	\$ Dec. 5 Apr. 20	18.00 10.36	29.40 6.80	N	33	22.80
250. Green Bay, Wis.	37,415	58,095,645	88	12	Jan. 1	13.84			31.00	90	27.90
251. Raleigh, N. C.	37,379	(Not reporting) (Not reporting)			July 1	Nov. 1 June 1 Dec. 1	17.20 20.76	10.20 16.02	N		250.
252. Taunton, Mass.	37,355	43,791,620	—	—	Jan. 1	Apr. 30	14.00	24.00	8.79	50	24.00
253. Santa Monica, Calif.	37,146	51,741,766	98	2	Dec. 1	11.70	10.87	9.30	3.94	49.51	65
254. West New York, N. J.	37,107	29,138,538	92	8	Jan. 4					32.18	253.
255. Hazelton, Pa.	36,765	28,091,956	75	25						50	25.15
256. Danville, Ill.	36,745	(Incomplete report)									255.
257. High Point, N. C.	36,745	(Not reporting)									256.
258. Auburn, N. C.	36,652	(Not reporting)									257.
259. Zanesville, Ohio	36,440	(Not reporting)									258.
260. Superior, Wis.	36,113	(Not reporting)									259.
261. Arlington, Mass.	36,094	62,910,250	94	6	Jan. 1	Nov. 1	15.50	12.16	1.52	1.22	30.40
262. Norwalk, Conn.	36,019	(Not reporting) (Not reporting)								95	28.88
263. Elgin, Ill.	35,929	25,820,155	92	8	Jan. 1	June 6 Jan. 1 July 1	15.00 10.05 39.60	19.50 8.46 —	3.00 4.24 —	35	13.13
264. Norristown, Pa.	35,853	176,818,880	100	—	Jan. 1	Oct. 15 Dec. 20	5.30	6.80	4.45 4.45	22.89 2.85	100
265. White Plains, N. Y.	35,830										265.
266. Revere, Mass. <sup>22</sup>	35,680	42,363,340	94	6	Jan. 1	June 20 June 1 Dec. 1	18.88	10.18	5.90 3.83	39.60	80
267. Steubenville, Ohio	35,422	69,742,710	82	18	Jan. 1					19.40	31.68
268. Orange, N. J.	35,339	49,329,454	93	7	Jan. 1	June 1 Dec. 1					15.52
269. Alameda, Calif.	35,033	(Incomplete report)									267.
270. Lewiston, Me.	34,948	34,273,389	87	13	Mar. 1	Aug. 20 Oct. 15 Mar. 1	24.38 25.74 20.76	4.37 8.07 11.55	1.95 1.33 11.55	38.80	32.98
271. Watertown, Mass.	34,915	55,454,875	92	8	Jan. 1	Jan. 1	6.79	19.85	3.86		268.
272. Amsterdam, N. Y.	34,817	31,699,390	96	4	Jan. 1	June 1 Dec. 1	21.70	10.40	10.02 N	39.00 67	100
273. West Allis, Wis.	34,671	50,515,425	85	15	Jan. 1	Jan. 1	13.50	15.00	4.47	45.40	75
274. New Brunswick, N. J.	34,555	43,362,400	86	14	Jan. 1	Jan. 1	16.00	10.90	6.50	32.97	34.05
275. Easton, Pa.	34,468	44,920,967	100	—	Jan. 1					75	274.
276. Plainfield, N. J.	34,422	63,304,180	90	10	Jan. 1	June 1 Dec. 1				24.73	275.
277. Newport News, Va.	34,417	(Not reporting)									276.
278. Santa Barbara, Calif.	33,613	48,767,010	89	11	July 1	Nov. 1 Jan. 20	14.80	11.35	8.78	34.93	67

COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- Realty	City Fiscal Year Begins	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment		Estimated Ratio of Assessed Value to Legal Basis Adjusted Rate (per cent)	No.
					City Tax	Collection of City Tax		
GROUP V—Continued								
779. Paducah, Ky.	33,541	\$ 19,154,958	87 13	Jan. 1	\$ 15.00	\$ 9.90	\$34.90	60
780. Mansfield, Ohio	33,525	52,212,590	85 15	Jan. 1	June 20 Oct. 20	6.40 10.05	4.75 20	21.40
781. Waukegan, Ill.	33,499	21,290,496	— —	May 1	Feb. 1	19.00	35.80	10.90
782. Norwood, Ohio	33,311	67,381,306	— —	Jan. 1	June 20 Dec. 20	6.28 10.65	3.36 14.22	20 18.00
783. Sioux Falls, S. Dak.	33,362	45,999,137	76 24	Jan. 1	Apr. 30 Oct. 31	14.22 12.65	3.80 15.06	70 32.04
784. Colorado Springs, Colo.	33,237	39,837,560	— —	Jan. 1	Mar. 1 July 9.0	8.47 10.20	3.49 8.10	76 39.67
785. Elkhart, Ind.	32,949	40,043,412	— —	Jan. 1	—	1.50	2.70	80 22.16
786. Kokomo, Ind.	32,843	36,195,660	— —	Jan. 1	May 1 Nov. 1	8.95 10.75	3.26	100 32.60
787. Laredo, Texas	32,618	(Incomplete report)	— —	July 1	May 1 Nov. 1	18.30	13.80	80 40.80
788. Tucson, Ariz.	32,506	28,727,835	92 8	July 1	May 1 Nov. 1	12.00	51.00	80 28.80
789. Richmond, Ind.	32,493	40,936,170	70 30	Jan. 1	May 1 Nov. 1	12.80	8.45	65 34.00
790. Rome, N. Y.	32,338	25,130,822	97 3	Jan. 1	Apr. 1 Oct. 1	12.17 12.00	13.13 3.79	— 38.08
791. Wilmington, N. C.	32,270	41,858,886	81 19	July 1	Oct. 1 Apr. 1	4.64 13.80	1.57 26.30	82 22.00
792. Moline, Ill.	32,236	24,839,133	77 23	—	May 1 Aug. 1 July 1	10.30 10.40 9.60	54.30 33 33	18.10 33
793. Watertown, N. Y.	32,205	47,311,147	100 —	July 1	—	—	—	33.10 87
794. Muskogee, Okla.	32,026	(Not reporting)	— —	—	—	—	—	28.80 22.10
795. Meridian, Miss.	31,954	(Not reporting)	— —	—	—	—	—	29.80 28.80
796. Pensacola, Fla.	31,926	21,965,158	88 12	Nov. 1	Jan. 1 Dec. 1	15.50 29.80	4.87 —	81 67.37
797. Nasua, N. H. <sup>22</sup>	31,463	39,059,870	82 18	Jan. 1	—	—	—	100 29.80
798. Fort Smith, Ark.	31,429	(Not reporting)	— —	—	—	—	—	— 29.80
799. Port Huron, Mich.	31,361	35,891,490	87 13	May 1	July 1 Mar. 15 Apr. 15	14.42 13.40 7.50	3.76 12.00 —	100 40.32
800. Newburgh, N. Y.	31,275	41,312,200	100 —	Jan. 1	June 1 Dec.	8.52	6.08	100 32.90
801. Marion, Ohio	31,084	34,236,970	100 —	Jan. 1	—	—	—	83 25.30
802. Bloomington, Ill.	30,930	(Not reporting)	— —	—	—	—	—	100 30.11
803. Hagerstown, Md.	30,861	39,043,548	85 15	June 1	Jan. 1 Mar. 15 May 30 Nov. 30	7.75 13.69 7.00 13.69	2.50 6.12	100 24.50
804. Bellingham, Wash.	30,823	13,942,000	73 27	Jan. 1	—	—	—	82 36.49
805. Baton Rouge, La.	30,729	(Not reporting)	— —	—	—	—	—	82 29.92
806. Newark, Ohio	30,596	34,897,970	100 —	Jan. 1	Dec. 1 June 1 Feb. 1	10.45 14.65 7.75	.20 .20 .20	80 21.91
807. Everett, Wash.	30,567	15,575,619	78 22	Jan. 1	—	—	—	90 40.10

COMPARATIVE TAX RATES OF 277 CITIES FOR 1932 (Continued)

City	Census 1930	Assessed Valuation	Per Cent Person- Realty ality	City Fiscal Year Begins	Date of Collection of City Tax	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment	Estimated Ratio of Assessed Value to Legal Basis Adjusted Rate (per cent)					
							City School	County	State	Total	No.	
GROUP V—Continued												
308. Santa Ana, Calif. <sup>33</sup>	30,322	\$ 19,837,500	90	July 1	Dec. 1 Apr. Jan. 1 July 1	\$19.20 16.10	\$17.30 21.50	\$15.50 4.70	N 3.90	\$52.00 46.20	33	17.33
309. Alton, Ill. <sup>34</sup>	30,151	17,600,000	67	33	Apr. 1						37	17.09
Canadian Cities												
1. Montreal, Que. <sup>35</sup>	818,577	983,029,413	100	—	Jan. 1	Oct. 1	14.75	12.00	—	26.75	100	26.75
2. Toronto, Ont. <sup>33</sup>	626,674	1,061,652,753	100	—	Jan. 1	May 6 July 6 Sept. 9	23.60	10.30	N	33.90	75	25.43
3. Vancouver, B. C. <sup>34</sup>	246,593	374,524,630	100	—	Jan. 1	Aug. 3	24.01	7.85	N	31.86A	100	31.86
4. Winnipeg, Man.	218,785	(Not reporting)										
5. Hamilton, Ont. <sup>35</sup>	153,507	171,690,040	100	—	Jan. 1	June 1 Sept. 1	22.30	14.70	N	37.00	100	37.00
6. Quebec, Que. <sup>36</sup>	130,594	120,282,142	100	—	May 1	Nov. 1 June 18 Nov. 18	23.95	9.50	N	33.45	80	26.76
7. Ottawa, Ont. <sup>37</sup>	126,872	159,631,543	100	—	Jan. 1	June 18 Nov. 18	23.70	11.30	N	35.00	67	23.33
8. Calgary, Alta. <sup>38</sup>	83,761	65,096,673	100	—	Jan. 1	June 20	19.25	14.95	—	34.20A	100	34.20
9. Edmonton, Alta. <sup>39</sup>	79,197	65,975,945	100	—	Jan. 1	June 3 Aug. 3 Oct. 3	22.31	17.42	—	39.73A	100	39.73
10. London, Ont. <sup>40</sup>	71,148	87,553,831	100	—	Jan. 1	June 18 Aug. 18 Oct. 18	22.54	14.21	N	36.75	70	25.73
11. Windsor, Ont. <sup>41</sup>	63,108	89,215,500	100	—	Jan. 1	May 1 May 1 Sept. 1	23.18	13.82	N	37.00	100	37.00
12. Halifax, N. S. <sup>42</sup>	59,275	59,942,925	100	—	May 1	May 1 June 30 Dec. 31	21.70	11.30	1.00	34.00	80	27.20
13. Regina, Sask. <sup>43</sup>	53,209	46,387,655	100	—	Jan. 1	Sept. 7 Oct. 6 Nov. 8	14.84	10.38	1.05	25.67A	100	25.67
14. St. John, N. B. <sup>44</sup>	47,514	50,220,000	100	—	Jan. 1	Apr. 30	13.00	11.20	9.80	34.00	100	34.00
15. Saskatoon, Sask. <sup>45</sup>	43,291	35,153,698	100	—	Jan. 1	May 31	12.31	15.05	1.50	28.86A	100	28.86
16. Victoria, B. C. <sup>46</sup>	39,082	56,573,570	100	—	Jan. 1	Aug. 15	22.38	7.51	N	29.88A	100	29.88
17. Three Rivers, Que. <sup>47</sup>	35,450	(Not reporting)										17.

\*—Estimate

N—None  
A Denotes adjustment to 100 per cent legal basis.

<sup>33</sup>Chicago. The figures given are for 1930 valuation and tax levies, payable in March, 1932. The city rate includes sanitary district and south park district (central business section and greater portion of south side) rates. Rates in other sections are somewhat lower because of variations in park levies.

<sup>34</sup>New York. The official computation gives a single rate for city, school and county purposes, the separate rates shown being in proportion to appropriations. Varying rates are levied on the several boroughs for local improvements, the rate shown being for Man-

**Philadelphia.** The city rate includes the cost of county government, which is consolidated with the city. The rates given are on city realty, comprising 95.3 per cent of all realty; suburban realty (4.4 per cent of all realty) is taxed at two-thirds, and farm realty (3 per cent at one-half the rate on city realty—except that property in independent poor districts (having local poor rates of 30 to 40 cents per \$1,000 valuation) is further relieved from such poor taxes. Money at interest and vehicles to hire, comprising the personally, are taxed at 4 mills. There is no state tax on property subject to local taxation in Pennsylvania.

**Los Angeles.** City rate includes metropolitan water district, 40 cents. There is no state tax on real estate in California.

**Cleveland.** Realty assessment includes public utilities valuation, for all Ohio cities. Ohio's new classified personal property tax law taxes tangible property (included in assessment reported) at same rate as realty, but only for a percentage of its value. Intangible personality (valuation not reported) is taxed on either income or valuation at classified rates. There is no county rate. There are four rates of taxation on real property—full, suburban, rural and new annex; all rates at less than full rate are increasing annually to place them on a par with full rate in 1938. Personal property is taxed at classified rates. Personal property of manufacturers is exempt.

**Pittsburgh, Scranton.** The city rate upon improvements is one-half the rate upon land, the weighted average being shown. Machinery is exempt from taxation.

**San Francisco.** Valuation excludes solvent credits, \$116,473,420, taxed at one mill, and stocks and bonds, \$142,668,481, taxed at two mills.

**Washington.** Appropriations for the District of Columbia are made by Congress, a lump sum of \$9,500,000 thereof being paid by the federal treasury. There is a single rate for all purposes, the school rate being estimated. Intangible personality, \$548,274, not included in the valuation reported, is taxed at one-half of one per cent. Banks, trust companies and public service corporations are taxed at various rates on earnings or receipts.

**Minneapolis, St. Paul, Duluth.** Minnesota statutes provide for five classes of property, assessed at varying bases of true value; real estate (except unplatet) is assessed at 40 per cent; iron ore at 50 per cent; personally, in three classes at 10, 25, and 33 1/3 per cent, respectively. The average of all is 39 per cent for Minneapolis and 38 per cent for St. Paul and Duluth; the rates reported are the actual rates adjusted to a uniform 100 per cent basis. Money and credits (not included in valuation reported) are taxed 3 mills. The city rate for Minneapolis includes school debt.

**New Orleans.** The city and school rates reported are the actual rates adjusted to a uniform 100 per cent basis, the legal basis being 85 per cent of actual value.

**Newark, Jersey City, Paterson, Trenton, Camden, Elizabeth, East Orange, Atlantic City, Passaic, Hoboken, Union City.** In New Jersey cities, the state rate includes a school tax, which is returned to the local school districts.

**Kansas City, Missouri.** The valuation reported is for city purposes; this valuation is 83 1/3 per cent of the county valuation.

**Seattle.** The legal basis of assessment in Washington is 50 per cent; the rates reported are the actual rates adjusted to a uniform 100 per cent basis. The city rate includes port, 44 cents (adjusted from 87.5 cents levied).

**Louisville.** Shares of stock of banks, trust companies and life insurance companies, assessed at \$19,283,948 (not included in valuation reported) are taxed \$2 for city and \$4 for schools. Unmanufactured products, \$5,014,408 (not included in valuation reported), are taxed \$1.50 for city purposes.

**Portland.** The valuation includes total utility valuations of public service companies assessed by the state, 12.35 per cent; city rate includes dock \$2.02, and port, \$1.80; school rate includes county school, \$2.14, and school levy by state, \$2.20, which are returned to a local school districts.

**Atlanta.** There is no separate rate for schools, the charter allotting 26 per cent of revenues to schools; the rate is estimated. Assessment for county and state purposes is 70 per cent of the city valuation.

**Birmingham, Mobile.** The legal basis of assessment in Alabama is 60 per cent; the rates reported are the actual rates adjusted to a uniform 100 per cent basis.

**Providence.** There is no county government in Rhode Island. There is a \$4 per \$1,000 tax on intangible personality.

**Richmond.** The cities of Virginia are autonomous, having no county government. There is no state tax on property subject to local taxation. The total rate given is for realty; tangible personalty is taxed \$22, and machinery, assessed at \$12,962,354 (not included in valuation reported), is taxed 86.

**Des Moines, Sioux City, Davenport, Dubuque.** Taxable values in Iowa are one-quarter of assessed values; the rates reported are the actual rates adjusted to a uniform 100 per cent basis. Money and credits, not included in the valuation reported, are taxed 6 mills.

**Spokane.** See note 14, re legal basis of assessment and adjusted rates reported.

**Tacoma.** See note 14, re legal basis of assessment and adjusted rates reported.

**Norfolk, Portsmouth, Watham, Revere, Nashua.** City rate includes school, not separately reported.

**Wilmingtton.** Valuation reported does not include public utility companies, \$2,415,000, taxed \$38 for city and \$4 for school purposes. There is no state tax.

**Little Rock.** Legal basis of assessment is 50 per cent, and rates reported are actual rates adjusted to a uniform 100 per cent basis.

**Pasadena.** The assessed valuation for school and county purposes is two-thirds that for city purposes, and the rates for the two former are the actual rates adjusted to the city basis.

**Cicero.** The rates reported are for 1930 levy, assessed in 1932.

**Topeka.** Assessed valuation reported excludes intangible personality, \$15,578,500, taxed \$5 per \$1,000.

**Colombia.** County rate includes school, not separately reported.

**Phoenix.** Improvements are assessed at 60 per cent.

**Montreal.** The Catholic School rate is \$, the Protestant \$10, and the neutral school rate \$12, the last being reported.

**Toronto.** Realty valuation includes 10.9 per cent business and 7 per cent income. The school rate given is public school; the separate school rate is \$14.90.

**Vancouver.** Land is assessed at 100 per cent, and buildings at 50 per cent; the ratio of rateable assessment is 72.7 per cent. The rates reported are the actual rates adjusted to a uniform 100 per cent basis.

**Hamilton.** Realty valuation includes 13.4 per cent business and income.

**Quebec.** City rate includes \$5 for water paid by assessed property exempt from other taxes, and \$2.85 for improvements.

**Ottawa.** Realty valuation includes 15 per cent business and income.

**Calgary.** Land is assessed at 100 per cent, buildings at 50 per cent; the ratio of rateable assessment is 65.9 per cent. The rates reported are the actual rates adjusted to a uniform 100 per cent basis. Realty valuation includes 2.59 per cent franchises. An additional \$2 tax per \$1,000 is levied on land only. \$30,502,043 for provincial purposes.

**Edmonton.** Land is assessed at 100 per cent and buildings at 60 per cent; the ratio of rateable assessment is 76.4 per cent. The rates reported are the actual rates adjusted to a uniform 100 per cent basis.

**Windsor.** Realty valuation includes 9.4 per cent business and 4.9 per cent income. The school rate reported is public school, the separate (Catholic) school rate is \$16.82.

**Halifax.** Realty valuation includes 19 per cent business and income.

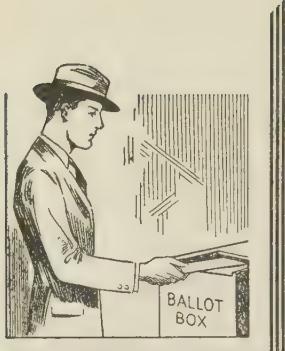
**Regina.** Land is assessed at 100 per cent, and buildings at 30 per cent; the ratio of rateable assessments is 55.2 per cent. The rates reported are the actual rates adjusted to a uniform 100 per cent basis. The school rate reported is the public school rate; the separate school rate is \$16.52 (adjusted to 100 per cent basis).

**John.** Realty valuation includes 41.8 per cent income.

**Saskatoon.** Land is assessed at 100 per cent, and buildings at 45 per cent; the ratio of rateable assessment is 63.5 per cent. The rates reported are the actual rates adjusted to a uniform 100 per cent basis.

**Victoria.** Land is assessed at 100 per cent, and buildings at 45 per cent; the rates reported are the actual rates adjusted to a uniform 100 per cent basis.

**Providence.** The rates reported are the actual rates adjusted to a uniform 100 per cent basis.



# PROPORTIONAL REPRESENTATION

EDITED BY GEORGE H. HALLETT, JR.

## Continuing the Proportional Representation Review

**California Defeats P. R. Amendments.**—The progress of proportional representation received an unexpected reverse when California voters rejected on November 8th two constitutional amendments to allow cities and counties to use P. R. or any other method of election they might choose. The amendments had been proposed by the state legislature to undo the decision of the California supreme court eleven years ago, which cut short the highly auspicious use of P. R. in Sacramento.

Early reports gave favorable majorities to both amendments, but more complete returns showed that, with a thousand precincts still missing, Senate Amendment 9, relating to cities, was defeated by 606,532 votes to 574,397, and Senate Amendment 8, relating to counties, by 614,140 to 564,849.

Both amendments referred specifically to P. R. in addition to their general grant of home rule. Senate amendment 9, which appeared 19th on the long constitutional amendment ballot, added to Section 8½ of Article XI the following paragraph:

It shall be competent in such [home rule city or consolidated city and county] charters to provide any mode for the nomination and/or election of the officers of such city or city and county, and to adopt and provide for any system of proportional representation on the legislative body thereof, also the manner of voting under such system.

Senate amendment 8, which appeared 20th and last on the ballot, added the following proviso to the provision of Section 7½ of Article XI that "all elective officers of counties and of townships, of road districts and of

highway construction divisions therein shall be nominated and elected in the manner provided by general laws for the nomination and election of such officers":

provided, however, it shall be competent in such [county home rule] charters to provide any other mode for their nomination and/or election, and to adopt and provide for any system of proportional representation on the legislative or governing body of counties, also the manner of voting under such system.

Why these amendments should have been defeated in a state which has hitherto approved every extension of home rule it is difficult to say. Understanding of P. R. was, of course, far from general, but the amendments had passed both houses of the legislature almost unanimously and little organized opposition to them had developed. The League of California Municipalities, which had been active in their behalf from the beginning, reaffirmed its approval by resolution at this fall's convention and sent a strong statement in their favor to public officials throughout the state. The State Federation of Labor officially recommended their adoption. In San Francisco the Section on Direct Legislation of the Commonwealth Club of California endorsed them after careful study and in Los Angeles the Municipal League gave them active support.

Furthermore the state publicity pamphlet on "Proposed Amendments to Constitution and Proposed Laws," contained strong affirmative arguments signed by the sponsor, Senator George W. Rochester of Los Angeles, and Senators Herbert C. Jones of San José and J. M. Inman of Sacramento, while no argument was submitted by anyone in opposition. The argu-

ment for Senate Amendment 9 read in part:

Cities everywhere have been burdened with "boss rule" and the iniquitous "spoils system," as the result of which millions of dollars of the taxpayers' money have been wasted in extravagance and misgovernment. Why not permit the cities to adopt some other plan of election and representation which would do away with "machine" politics and save the taxpayers vast sums that are now wasted in needless "spoils"?

One of the plans which could be adopted is known as proportional representation. It is a system whereby minority groups receiving a certain number of votes would secure representatives on the legislative body or city council in proportion to the total number of votes cast. Its use would have the effect of arousing more interest in municipal government and encouraging the people to vote because of the fact that under the system every vote cast is effective in the election of one or more candidates. It is being used successfully in a number of our eastern cities and with greater satisfaction to the people. Why not permit its use in California?

In his report to the Section on Direct Legislation of the Commonwealth Club A. J. Pillsbury made an observation worthy of attention by those "practical" people who are inclined to dismiss P. R. from consideration because its advance, though sustained and world-wide, has been at times slow and subject to reverses:

Proportional representation is something that has to be fought for to be achieved, and has to be fought for to be retained, at least until it becomes well rooted in the minds and customs of a people. It is altruistic. It is an ethical espousal of the "Square Deal" and contravenes long established political methods and practices. . .

Believing as I do that proportional representation is the coming reform in the political world, although its coming will be slow and tedious, I favor clearing the way for its advent from city to city, county to county, and town to town, as the public mind may be made ready to enter upon a new adventure in the backward enterprise of social organization and human government.

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**Another Reichstag Election.**—In the dramatic struggle in Germany between democracy and rival would-be autocracies proportional representation continues to play a significant part. The last representative Reichstag was not allowed by President von Hindenburg to function, and the same fate may await this one. Nevertheless, the repeated genuine expressions of popular desires, which the guaranteed representation of all viewpoints encourages, and

the accurate translation of these expressions into elected members, have not been without their salutary effects.

In the election of July 31st, as we pointed out in this department in September, the use of P. R. was all that prevented the Hitlerite minority from securing a fictitious Reichstag majority and establishing an extremist government, though supported by less than two-fifths of the electorate. That election appears to have marked the peak of the National Socialist advance. This time the "Nazis" lost some 2,100,000 votes and 35 seats in the Reichstag. Under P. R. this decline in representation followed the decline in votes as a matter of course, since the German law prescribes that each party shall elect one member for each 60,000 of its votes (except for certain limitations affecting the smallest parties only). Under any sort of plurality system, however, such a result would have been by no means assured. The National Socialist party still had the largest vote, though only one-third of the total, and might easily have carried a large majority of the districts under such a plan, for example, as the one used for congressional elections in the United States.

While one dictatorship has thus been checked, it is true at this writing that another is in effect by presidential decree. What will be the final outcome of its struggle with the duly elected representatives of the people no one can with assurance foretell. But meanwhile the use of P. R. has kept alive and fully represented the democratic middle parties which have so far guided the course of post-war Germany away from extreme measures and whose influence will continue to be powerfully exerted for popular government.

The results, as indicated by cable dispatches, were approximately as follows:

Party	Members		Elected July 31 1932
	Nov. 6 1932		
National Socialist	195		230
Nationalist	51		37
People's	11		7
Economic	2		2
Christian Socialist	5		4
Bavarian People's	18		22
Center	70		75
State (formerly Democratic)	2		4
Socialist	121		133
Communist	100		89
Scattering	7		5
	582		608

The total vote was much heavier than had been expected under the discouraging circumstances, being about 80 per cent of the total number of voters qualified. There can be little question that the effectiveness of all votes in securing representation has been a powerful factor in Germany in bringing out the vote.

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**New York City.**—The Committee of One Thousand of New York City is working to secure the election in 1933 of a municipal ticket pledged to the "no spoils" system, and ultimately to the revision of the city charter to base the government upon a proportionally elected council which shall control the administrative division of the government through an appointed executive—the manager plan. It believes that the revelations of the Seabury investigation have brought much nearer the realization of its hopes and therefore welcomed the election just held as a means of getting a clue to public opinion. It was necessary for New Yorkers to elect someone to fill the unexpired term of James J. Walker, and though it was a foregone conclusion that the Tammany candidate, Surrogate O'Brien, would win, if for no other reason than because of the expected national political drift, it was felt that the results might be significant.

The vote for Mr. Roosevelt exceeded that for Mr. O'Brien by the impressive number of 399,000; the votes for Mr. Pounds and Mr. Hillquit, the Republican and Socialist candidates respectively, totalled 693,000. But the dramatic feature was that 232,000 voters succeeded in having their votes recorded for Acting Mayor McKee who had publicly deprecated such a gesture. To do this entailed writing his name accurately on a rather inaccessibly placed piece of paper on the voting machine. The average of several independent estimates is that 200,000 voters tried to vote for McKee but failed to do so in such a way as to make themselves effective. This addition to the known votes for anti-Tammany candidates is the basis for the judgment that a majority of those who voted on November 8th in New York City would welcome and support a united leadership against Tammany.

The Committee of One Thousand is now undergoing a complete reorganization to fit itself for the task of serving the purpose which

the election shows is growing in the minds of New Yorkers—a municipal house-cleaning if not a rebuilding of the house.—WALTER J. MILLARD.

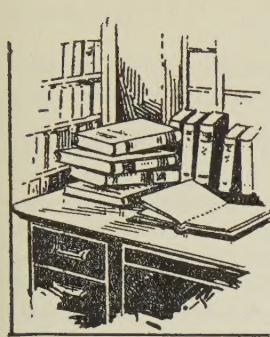
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**P. R. and the Manager Plan in Ashtabula.**—The little lakeport of Ashtabula, Ohio, is always of interest to proportionalists because it was Ashtabula which adopted P. R. first among American cities back in 1915 and did much to justify the claims for it during the sixteen years it was in effect.<sup>1</sup> It is heartening to see that, in spite of the vote in 1929 to discontinue P. R., the city's progressive spirit is by no means dead. An attempt to repeal the city manager plan there was defeated on November 8th by 3,477 votes to 2,428.

Both P. R. and the manager plan have operated in Ashtabula from the first under the handicap of a large and tireless opposition which preferred old-fashioned political conditions. In 1920 an amendment to knock out both P. R. and the manager plan was defeated by a close vote. In 1926 separate amendments against P. R. and the manager plan were defeated, but again by a narrow margin. In 1929, when P. R. was finally voted out, the persistent opposition was able to add to its force temporarily a part of the normal army of defense because of the unpopularity of certain minority members of council—all of whom, incidentally, were eliminated at the P. R. election held the same day. The charter opponents have now struck again, but this time were handsomely repulsed. The defense leaders were substantially the same as those who defended P. R. unsuccessfully three years before—except that the one local paper, the *Star-Beacon*, normally in the past a defender of both P. R. and the manager plan, deserted the ranks to help defeat P. R. in 1929 but supported the manager plan this year.

Since the abandonment of P. R. there has been one election of the council under plurality vote at large. Three of the seven P. R. councilmen were reelected and only one defeated, but the large Italian community was deprived of all representation for the first time in over twenty years. The loss in representative character is indicated by the facts that a single slate, happily a strong one, went through entire with one exception and that a full third of the votes were wasted on losing candidates.

<sup>1</sup>See "Ashtabula's Ten Year's Trial of P. R.", by Raymond Moley and Charles A. Bloomfield, *National Municipal Review*, November 1926.



## RECENT BOOKS REVIEWED

EDITED BY EDNA TRULL

*Municipal Administration Service*

**Erie County Governments.**—Buffalo Municipal Research Bureau, Buffalo, 1932. Four pamphlets, 150 pp.

**Oakland County.**—Thomas H. Reed and associates, Birmingham, Michigan, 1932. 113 pp. Two interesting surveys of the governments of particular counties have recently been completed; the first, a survey of Erie County (N. Y.) the second, a survey of county and township administration and finance in Oakland County, Michigan. Both reports reveal the tremendous complexity of the government of counties and their subdivisions in the extent to which state statutes and constitutional provisions must be altered before any fundamental reorganization looking to efficiency may be obtained.

Considering the fact that New York and Michigan are widely separated and that their respective forms of local government were derived from somewhat different historical backgrounds, it is interesting to observe that their points of similarity as to local government are far greater than their points of variance. As to the inefficiency of county and township government, the comments in one report would almost fit the other. The authors of the reports are completely in accord as to solution. Both recommend for counties forms of government based upon the principles of the manager plan, and both conclude that county home rule amendments to the state constitution will be necessary before any thoroughgoing reorganization of county government can take place. (Apply to Buffalo Municipal Research Bureau, White Building, Buffalo, N. Y. and Professor Thomas H. Reed, University of Michigan, Ann Arbor, Mich.).

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**Philadelphia's Government.**—Philadelphia Bureau of Municipal Research, Philadelphia,

1932. 89 pp. One of the most interesting and timely pieces of research that has crossed the editor's desk in recent months is this survey of Philadelphia's government just completed. The report not only gives a comprehensive chart of the municipal governmental organization, but describes in considerable detail the functions of each governmental department or agency, as well as indicating the importance of each function in terms of expenditures, revenues, number of employees engaged in it, and the amount of work performed. The Bureau is forehanded. As budget-making time draws nigh, many and varied will be the questions arising as to whether this expenditure can be eliminated, as to what would happen if that group of employees were discharged. The questions will find their answers in this publication. (Apply to Philadelphia Bureau of Municipal Research, 311 South Juniper Street, Philadelphia, Pa.).

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**Homemaking, Home Furnishing and Information Services.**—The President's Conference on Home Building and Home Ownership, Washington, D. C. 238 pp. This volume contains the reports of three of the committees of the Conference. The first deals with homemaking and the effect of housing on family life. The second, on home furnishing and decoration, stresses the need for educating a public which is unfortunately offered much household furniture and commodities seriously lacking in good design and value. The third describes the services and centers which supply information and advice to those buying, building or managing homes. (Apply to President's Conference on Home Building and Home Ownership, New Commerce Building, Washington, D. C. Price \$1.15.)

**Housing and the Community.**—Home Repair and Remodeling. President's Conference on Home Building and Home Ownership, Washington, D. C., 1932. 291 pp. In the first of the two committee reports included in this volume housing is discussed in its relation to health, delinquency, industrial efficiency, safety, citizenship, recreation and education. In the second the need for home improvements is stressed and suggestions as to how to accomplish them are made. This second report includes a list of some two hundred and fifty questions for the home owner to ask himself about his home needs. (Apply to President's Conference on Home Building and Home Ownership, New Commerce Building, Washington, D. C. Price \$1.15.)

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**Status of Municipal Credit.**—Investment Bankers Association of America, Chicago, 1932. 9 pp. mimeographed. At a recent meeting of the Investment Bankers Association of America, the Municipal Securities Committee, of which Mr. Henry Hart is chairman, presented this report. After a brief description of the extent of bonded debt and current defaults, some attention is given the activities for protecting municipal credit, the several activities of the federal government in relation to municipals and the more numerous types of state control exercised over the finances of various political subdivisions. (Apply to Samuel O. Rice, Investment Bankers Association of America, 33 South Clark Street, Chicago.)

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**Assessment and Equalization of Taxes in Tennessee.**—Frank W. Prescott.—Published by the Author, Chattanooga, 1932. 40 pp. This is a part of a comprehensive study of county fiscal practices in Tennessee being carried on by Dr. Prescott for the Social Science Research Council. After a brief description of sources of county revenue, the assessment practices are discussed and evaluated. Included are various types of real property, personal property, merchants' ad valorem and privilege taxes. The work of the machinery for equalization and review is also discussed briefly. In conclusion, the changes needed for improving the system are recom-

mended. (Apply to Frank W. Prescott, University of Chattanooga, Chattanooga, Tenn.)

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**Crime Prevention Through Education.**—National Education Association, Washington, D. C., 1932. 70 pp. This bulletin was prepared by the Research Division of the N. E. A. to provoke further discussion on the relation of crime and education while pointing out that education does not deserve the responsibility for the present extent of criminality. Special attention is given statistics on crime including the cost of crime and expenditures for education, the causes of crime, the delinquent child and social agencies and crime prevention. Additional value as a reference volume is given by the list of organizations interested in crime prevention, and a selected but comprehensive bibliography. (Apply to National Education Association, 1201 Sixteenth Street, N. W., Washington, D. C. Price 25 cents.)

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**How Cities Collect Delinquent Taxes.**—Carl H. Chatters. American Municipal Association, Chicago, 1932. 15 pp., mimeographed. In this timely bulletin Mr. Chatters has described the methods used by a number of cities to collect their delinquent taxes and has pointed out particularly some which have been especially successful. There is also a brief statement of suggested procedure. (Apply to American Municipal Association, Drexel Avenue and 58th Street, Chicago.)

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**The Incidence of Work Shortage.**—Margaret H. Hogg. Russell Sage Foundation, New York, 1932. 136 pp. A detailed study of unemployment in sample families in New Haven shows, among other important conclusions, that unskilled work was much less reduced by depression conditions than work of skilled or semi-skilled nature. Nevertheless, unskilled workers have the highest rate of unemployment because of the invasion of their field by the displaced skilled and semi-skilled. Thus are revealed the occupational shifts which usually are not evident in survey material. Innumerable other important facts are presented through both tabular and textual form. (Apply to Russell Sage Foundation, 130 East 22d Street, New York. Price \$2.50.)

**Austin, Texas.** *Report City of Austin, 1931.* By Adam R. Johnson, City Manager. 82 pp.

**Ft. Atkinson, Wisconsin.** *Annual Report, 1931.* By A. J. Koenig, City Manager. 39 pp.

**Kenosha, Wisconsin.** *Tenth Annual Report, 1931.* By William E. O'Brien, City Manager. 132 pp.

**Staunton, Virginia.** *Twenty-fourth Annual Report.* By Willard F. Day, City Manager. 50 pp.

All these reports represent excellent reporting as measured by generally accepted standards. There are, however, many striking points of difference. In length the Kenosha report consumes 132 pages; the Austin citizens are informed about their city government in 82 pages; while Staunton holds to 50 and Ft. Atkinson cuts off at 39 pages. There is no obvious reason why reports of this nature should vary so in size—certainly the size of the city is no criterion unless one reaches the absurd conclusion that the size of the city varies directly with civic interest and desire for public reporting. The length should be determined on the basis of the minimum length necessary to put over effectively the account of municipal activities. The effectiveness with which this can be done is more likely to vary inversely with the number of pages the citizen is compelled to peruse.

The Austin report is far too long and is weak on illustrative material. It does, however, record rather effectively some rather striking accomplishments: collected 93 per cent of taxes without any suits; reduced electric rates, saving consumers \$55,000; and reduced

infant mortality rate from 87 in 1930 to 69.7 in 1931.

The Ft. Atkinson report was six months late, contains too much solid text without tables or charts to break it up and no emphasis whatever is given to important facts. In the only chart one learns from a glance that the tax dollar is divided four ways: schools, 40 cents; city, 30 cents; county, 27 cents; and state, 3 cents.

The Kenosha report easily is twice the length necessary to tell the story adequately; was six months in appearing but nevertheless is a good example of reporting. It is complete in that it includes the public schools, vocational schools, and library. In comparison with Ft. Atkinson, its sister city, its tax dollar was divided so the schools got 51 cents; city, 28 cents; county, 16 cents; library, 3 cents; and state, 2 cents.

The Staunton report comes near being a model report. To begin with, the finished report was in the hands of the citizens in less than four weeks after the close of the period covered; it is well illustrated—nearly every page carries either a chart or a picture; the crime report follows the recommendations of the Committee on Uniform Crime Reports; and perhaps of most importance it represents the first serious attempt at putting into actual practice the report of the National Committee on Municipal Reporting which was published in 1931. The Staunton report easily ranks as one of the best of the year.

CLARENCE E. RIDLEY.

*The University of Chicago*



## NOTES AND EVENTS

**Separate County Project for Los Angeles City Is Opposed.**—For some months there has been a definite movement to separate Los Angeles City from the remainder of the county, and to form a separate county within the present metropolitan limits.

On September 19, the city council took definite action on the new county plan. A special ordinance was adopted petitioning the county board of supervisors to submit a proposition to both city and county voters, asking them to approve the city's request to secede from the present county. The council urged that the proposal for division be placed on the general election ballot in November.

J. H. O'Connor, assistant county counsel, ruled that the action of the city council to place the proposition on the November ballot was illegal because the only power to call such an election was vested in the state legislature and not in the city or county government.

The county Bureau of Efficiency upon instructions of the board of supervisors made a survey of the project. Its report pronounced the new county plan unfeasible and financially hazardous.

Instead of saving the city taxpayers \$8,500,000 annually in the cost of maintaining courts, welfare agencies, hospitals, etc., now established for the county as a whole, as claimed by the Los Angeles city officials, the report declared that the Los Angeles taxpayers would be forced "to measurably increase the expenditure for which they are already liable."

The county now controls \$47,000,000 in public properties. Of this amount \$32,000,000 is within the city limits. Even if the city were given credit for half the amount, it would still have to pay the rest of the county approximately \$10,000,000. Numerous legal problems would arise, and the city would be

involved in endless disputes with neighboring governmental units.

The separation movement has met with considerable opposition outside of Los Angeles City. It would be disastrous to the remaining portions of Los Angeles County. More than thirty separate parcels of land in the western part of the county would be left isolated.

The ruling of the county counsel and the report of the Bureau of Efficiency, together with the general opposition throughout the county, prevented the proposition from being placed on the general election ballot November 8.

FRANCES N. AHL

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**Manager Charter Defeated in Mendocino County.**—On November 8th, the electorate of Mendocino County failed to approve a proposed charter which had most of the characteristics of a manager plan. Members of the staff of the Bureau of Public Administration at the University of California had personally acted in a consulting capacity for the board of freeholders.

The fact that the charter took from the five supervisors the control of their individual road districts and provided for the consolidation of several county offices caused the present office-holders to oppose vigorously the adoption of the charter. Those in favor of the reform worked actively in behalf of the charter, but were not sufficiently financed to carry on a strong campaign throughout the rather sparsely settled agricultural and timber region.

It is believed, however, that the educational work will result in a recognition of the present defects in the government of the county, and that various groups who are interested in the county-manager system will consolidate their forces for another attempt when conditions seem propitious.

SAMUEL C. MAY.